THE NAVY GRADUATE

COMPTROLLERSHIP PROGRAM

at

The George Washington University

Washington, D.C.

Submitted by

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For Dr. A. Rex Johnson

In Partial Fulfillment of Requirements for

the Degree of Master Of Business Administration

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TABLE OF CONTENTS

PREFACE

A history of any program is always desirable. This study has attempted not only to give a brief history of the Navy Graduate Comptrollership Program, but to give a detailed report on each individual who completed the Course.

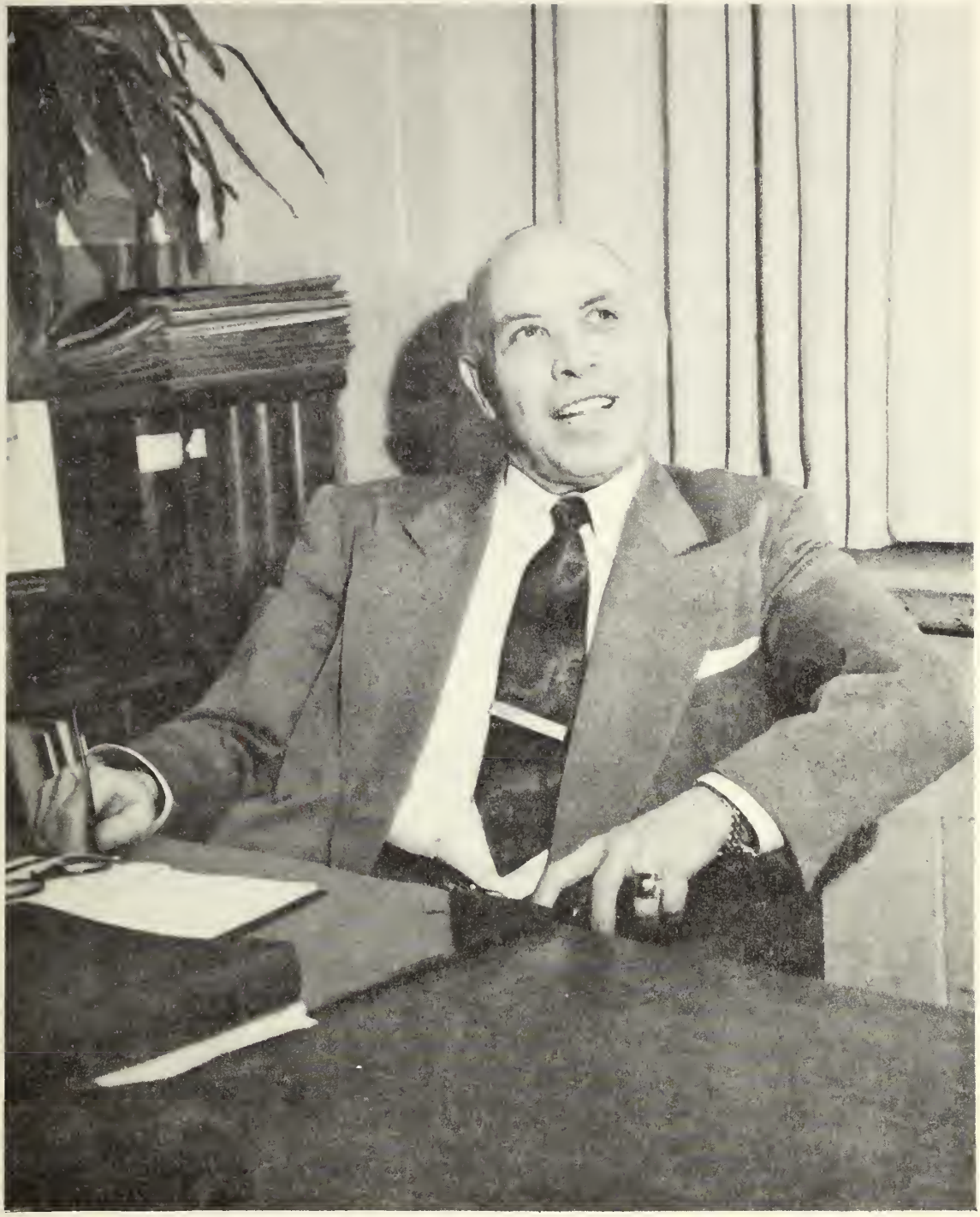
The compilation of theses summaries is meant to serve the following purposes: point up those areas in which research has already been conducted; serve as a vehicle for further development of ideas in areas which have not been covered; and focus attention on the efforts of the graduates to bring about a better understanding of the comptrollership concept.

Grateful acknowledgment is made to the graduates who summarized their own theses and answered pertinent questions regarding the Course. In addition, sincere gratitude is extended to Dr. A. Rex Johnson for his many helpful suggestions and inspirational leadership.

Craig E. Randall

May, 1960

LIST OF PLATES



DR. A. REX JOHNSON

Director of the
Navy Graduate Comptrollership Program

Plate 1

INTRODUCTION

This paper was originally meant to be nothing more than a summary of the theses that had been written by students in the Course. As it developed, however, a short history of the Course was included because the summaries were a part of that history.

Since the editor considered a summarization of all the theses too difficult for one person to accomplish, a letter was sent to all graduates asking each officer to summarize his own thesis. A suggested format was provided and other information was solicited. A copy of the letter and the format is enclosed in Appendix F.

Because the letter requested that each graduate devote considerable time to the project, and because many of the officers did not have a copy of their theses in their possession, few answers were received. Of the 194 requests, approximately 65 useable replies were returned. The remainder of the theses were summarized by the editor. At times the "midnight oil" burned low, and some of the summaries may not be too complete. Each one, however, should give the reader some idea of content and will help him determine if the entire paper is suitable to research further.

Members of the present class, Class of 1960, each kindly summarized his own thesis and it is hoped

that members of successive classes will add a summary of his own thesis in order to keep the record complete.

CHAPTER I

HISTORY OF THE NAVY COMPTROLLER COURSE[1]

How Established

With the passing of Public Law 216, which established the Comptrollership Concept in the Department of Defense, the Navy decided to initiate an educational program for comptrollers at a civilian institution. In 1950, George Washington University was requested to program a one-year course in comptrollership for senior Naval Officers.

Early in 1951, an initial two-semester course was developed under the direction of Dean Arthur E. Burns and Assistant Dean Joe L. Jessup of the School of Government. Dr. A. Rex Johnson, who participated in the programming and organization of the course, was appointed Director of the Navy Graduate Comptrollership Program shortly after it began.

Since its inception, the Course has been under the general supervision of the Naval Post Graduate School at Monterey, California.

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[1]See letter from Dr. A. Rex Johnson to Dean A. M. Woodruff, School of Government, George Washington University, April, 1959.

As there was no official "Sponsoring Bureau" for the Course, the Office of the Comptroller of the Navy, with the close cooperation of the Bureau of Naval Personnel, has assumed this role.

Program Objectives

The purpose of the Course has been to provide a broad academic background for the role of the comptroller in the Department of Defense, as well as to provide interpretation to the various provisions of Public Law 216.

The Secretary of the Navy defined the basic functions of the comptroller as follows:[2]

1. To provide the commanding officer the factual data essential for effective management control of operations. To provide technical guidance and direction in financial matters as a staff service to the commanding officer.

2. To provide guidance and instructions for all phases of the preparation and the execution of the budget.

3. To be responsible for accounting, and when authorized, disbursing functions.

4. To analyze programs and trends and present timely recommendations so that funds may be used effectively and economically for action or decisions.

5. To collect, coordinate and release statistical data and prepare special statistics as required.

With these functions as the basis for the knowledge required, a program of training in financial management was established. It was meant to provide a

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[2] U.S. Department of the Navy, Office of the Secretary of the Navy Instruction 5400.4, 18 November 1953.

broad educational background rather than be a "how-to" program. This approach has proved to be most useful for officers going into both comptroller billets and continuing as part of the top management team in the Navy. Many officers while in the course have been disappointed in that they did not learn "how-to" be a comptroller, but comments from graduates regarding the value of the course, as set forth in Appendix E, prove that this approach has been most successful. This method of presentation has been consistently approved by officials of the Navy Department.

How the Comptrollership Concept has Grown

In 1951, there were about 12 to 15 comptrollership billets in the Navy.[3] In December of 1959, the Bureau of Naval Personnel listed 252 billets that could be filled by officers who had comptrollership training. A complete list of these billets is set forth in Appendix A.

Officers Assigned to the Course

Naval officers are assigned to the Course as a result of a selection board for postgraduate training which the Bureau of Naval Personnel convenes in the Spring of the year the class is enrolled. Marine Officers are assigned by the Commandant of the Marine Corps by a similar system.

As of the Class of 1960, the following officers

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[3]Dr. A. Rex Johnson, personal interview, 25 March 1960, George Washington University, Washington, D.C.

had completed the course:

(a) 169 Naval Officers ranging in rank from Lieutenant to Captain.

(b) 44 Marine Officers ranging in rank from Captain to Colonel.

(c) One Coast Guard Officer of rank of Lieutenant.

(d) Two Royal Canadian Ordnance Corps (Army) Officers of rank of Major.

A complete list of graduates by class and by name is contained in Appendix B.

The course was originally established for senior officers, but each year the rank of the officers assigned has become less senior which seems to indicate that the Navy Department believes that officers should be trained early in their careers to fulfill the role of financial managers.

CHAPTER II

CURRICULUM

General

Approximately 12 hours of undergraduate work and 37 hours of graduate work is given during the two summer terms (a six-week term and an eight-week term) and the regular Fall and Spring semesters. The curriculum has been reviewed periodically by a special faculty committee on curriculum and by Naval Officers from the Office of the Navy Comptroller and the Bureau of Naval Personnel.

The curriculum includes a broad background in General Accounting; Cost Accounting; Managerial Accounting; and Internal Control and Audit. A brief course is given in Industrial and Governmental Economics, and Marketing. Some time is devoted to the principles of statistics and the application of statistics in comptrollership situations. Seminars are presented in Comptrollership and in Contract Administration. Human Relations in Business; Governmental Budgeting; and courses in Financial Management; and Business Organization and Management are also presented.

Special Lectures

Financial vice-presidents and/or comptrollers

from some of America's largest industries and high officials of Congress, government service and the Armed Forces have addressed the classes during the regular Course Seminars in Comptrollership and the Seminars on the Federal Budget. These series of lectures have contributed substantially to the program and many of the graduates specifically commented on this particular phase of the Course.

Captain Lincoln L. Letterman, Supply Corps, USN, Class of 1954, said in his letter:

"Although more than five and one-half years have passed since I was enrolled in the Navy Comptrollership Course, I feel that hardly a day passes that I do not make use of some part of the course of instruction. The broad coverage, especially by the outside speakers, and the wide range of excellent written material which we were exposed to, have developed an insatiable desire for additional knowledge on my part."

Commander Jack G. Hudson, USN, Class of 1958, also commented:

"The most valuable portions of the program were the opportunities to discuss problems with successful executives (guest speakers), and the realization that the most important resource in any business is the individual man."

Theses

Since 1957, the officers in the Course were required to research two substantial theses each year. One is a group effort, and the other is an individual thesis. Prior to 1957, each student did two individual research papers.

Group Thesis

The purpose of the group thesis was to research some area in the financial field which needed study and which might prove to be of value to the Office of the Navy Comptroller and the field of financial management in the Navy. The first thesis of the Class of 1957 was on a subject which was suggested by officials in the Office of the Navy Comptroller. Theses which were researched thereafter were accomplished in order to be specifically significant to those in command at naval field installations.

The first four group theses were as follows:

1957 "Financial Management in the Department of the Navy."

1958 "Financial Management in the Shore Establishment."

1959 "Budget Formulation in the Army, Navy, and Air Force - A Comparison."

1960 "The Dollar Problem - Matching the Mission with Money."

A summary of each group thesis is presented in Appendix C.

Individual Theses

Since the individual thesis is usually the first effort of this type by students in this course, and since the summaries of theses should be of some assistance in doing research, a few condensed suggestions from recognized authorities are included.

Purpose

The purpose of a research paper in this course is as follows:

1. To develop some problem which the student hopes to solve.

2. To contribute some knowledge on a specific topic.

Remember that "every report should be an attempt to solve some intellectual problem. No research paper is successful unless it contributes to the solution of a problem and adds to the knowledge of both the writer and the reader."[4]

Selecting a Topic for the Thesis

The topic should show originality. The student should explore some new phase of a much written about subject, or some neglected aspect. He may wish to examine the subject from a new angle or investigate some particular problem that the individual might be required to face as a result of his training received in the Comptroller Course.

Normally a topic should be selected which is in the field of comptrollership or financial management, but any related management field may be investigated.

In the final selection of a specific topic, the

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[4]Elliott S.M. Gatner and Francesco Cordasco, Research and Report Writing, Barnes & Noble, Inc., New York, 1959, p.4

student must set the boundaries so that the research project does not cover too broad a field. The report should be complete, full, thorough and accurate. If boundaries are not set, the subject cannot be covered adequately in the time allotted.

The first step after deciding on a topic is to submit an outline of the proposed thesis to the Director of the Comptrollership Program. This outline should give:

1. The problem to be developed or the contribution which is hoped to be made.

2. The methods by which the problem will be solved or the facts assembled.

3. An outline of each chapter and appendices, if any.

4. Proposed conclusions or recommendations that will be reached.

5. Proposed general bibliography.

It is <u>most</u> important that a tentative time schedule be set by the student which will indicate the following:[5]

1. Date when collection of data should be complete.

2. Date when organizing and interpreting data should be complete.

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[5]Roy O. Billett, <u>Preparing Theses and Other Typed Manuscripts</u>, Littlefield, Adams & Co., Patterson, New Jersey, 1959, p.12.

3. Date of completion of the first draft.

4. Date of submission of final copies of thesis.

Summary of Theses of Graduates

The compilation of theses summaries in Appendix D is meant to serve the following purposes: point up those areas in which research has already been conducted; serve as a vehicle for further development of ideas in areas which have not been covered; and focus attention on the efforts of the graduates to bring about a better understanding of the comptrollership concept.

The compilation is grouped by subject matter. Since the earlier classes were required to submit more than one thesis, the students in those classes have two theses listed in the summary, but in most cases, only one was summarized. The exceptions are the result of either the graduate submitting a summary of both papers; or, after one paper was summarized, the graduate then submitted a summary of the other. In some instances, however, no thesis was on file at George Washington University, and these graduates have only a historical sketch included. Some officers who did not answer the inquiry letter, do not have the historical sketch attached to their summary. Generally these were either retired officers or Marine Officers and their data cards were not available.

Data cards were made available through the efforts of Lieutenant Commander William M. Oller, USN, who obtained data cards for each active duty graduate of the Navy Comptroller Course from the Bureau of Naval Personnel.

CHAPTER III

THE FUTURE OF COMPTROLLERSHIP IN THE NAVY

The Navy faces the problem of increasing costs of new complex weapons along with higher price tags on technical facilities to support those weapons. Each year the Navy seems to need more money to complete its assigned mission, yet the amount of money is not increased to meet this need. The Navy must, therefore, do the same jobs with more efficiency and less waste.

Today more than ever before, senior Naval Officers must be trained in financial management. Not only must they be able to command the operating forces, but they must be able to effectively utilize the funds available.

The key man to assist the commander to carry out his financial responsibilities is the comptroller. "He must be the sustaining financial staff arm of the commander; he must supply timely and accurate information for decision making. He must be a working member of the management team."[6]

As more and more Naval Officers become assigned

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[6] Research Report of the 1960 Class, Navy Graduate Comptrollership Program, The Dollar Problem - Matching the Mission with Money, George Washington University, 1960, p.2.

to billets where they are responsible for funding, they appreciate what the comptroller can do for them. Unfortunately, some officers who are concerned only with operations and have not as yet reached the point where they have to justify the funds necessary for those operations, do not fully appreciate the comptroller's function.

It is axiomatic that the more senior the Naval Officer, the more he values financial management abilities and the more he realizes the importance of obtaining the most from the defense dollar.

The Chief of Naval Personnel, Vice Admiral William R. Smedberg, III, USN, said:

"I am interested to learn that you are taking PG instruction at George Washington University in Financial Management. There will be much need for experts in that line in the years ahead."[7]

Appendix E contains additional comments from graduates of the Course.

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[7]Letter from Vice Admiral W.R. Smedberg, III, to LCDR C. E. Randall, USN, dated 31 December 1959.

APPENDICES

APPENDIX A

COMPTROLLERSHIP BILLETS

In December, 1959, the Bureau of Naval Personnel listed the following billets (252 in number) which could be filled by officers who had comptrollership training:[8]

Desig	Rank	Location	Billet
1100	CAPT	CINPAC	ACS LOGISTICS POL BR
1100	CAPT	OPNAV OF 90D	AST DIR BUD AFF
1100	CAPT	OPNAV OF 02C	OPNAV COMPTROLLER
1100	CAPT	BUPERS	HD FIELD ADM BR
1100	CAPT	BUPERS	AST CH&FIN
1100	CAPT	DNC OPNAV WASH DC	PROGRAM CONTROLLER
1100	CAPT	HDQTRS IND BOSTON	COMPTROLLER
1100	CAPT	HDQTRS IND BOSTON	COMPTROLLER
1100	CAPT	HDQTRS 9ND GREAT LAKES	COMPTROLLER
1100	CAPT	HDQTRS 9ND GREAT LAKES	COMPTROLLER
1100	CAPT	HDQTRS 6ND CHASN SC	COMPTROLLER
1100	CAPT	HDQTRS 5ND NB NORFOLK	COMPTROLLER
1100	CAPT	HDQTRS 4ND NB PHILA	COMPTROLLER
1100	CAPT	HDQTRS 4ND NB PHILA	COMPTROLLER
1100	CAPT	HDQTRS 11ND SAN DIEGO	COMPTROLLER
1100	CAPT	HDQTRS 11ND SAN DIEGO	COMPTROLLER
1100	CAPT	HDQTRS 13ND SEATTLE	COMPTROLLER
1100	CAPT	HDQTRS 13ND SEATTLE	COMPTROLLER
1100	CAPT	NGF WASH D C	COMPTROLLER
1100	CDR	HDQTRS US EUCOM	MANAGEMENT CONTROL
1100	CDR	BUSHIPS	BUDGET AST
1100	CDR	DNC OPNAV WASH DC	AST PROG CONTR
1100	CDR	HDQTRS 8ND NEW ORLEANS	COMPTROLLER
1100	CDR	HDQTRS 8ND NEW ORLEANS	COMPTROLLER
1100	CDR	HDQTRS 3ND NEW YORK	COMPTROLLER
1100	CDR	HDQTRS 3ND NEW YORK	COMPTROLLER

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[8]Bureau of Naval Personnel, Letter from Commander Robert Baldwin, USN, to LCDR C.E. Randall, USN, Dated December 1959.

1100	CDR	HDQTRS 12ND SAN FRAN	COMPTROLLER
1100	CDR	PG SCH MONTEREY ENG	INSTR FIN MGMT
1100	CDR	PG SCH MONTEREY MGMT	INSTR FIN MGMT
1100	CDR	PG SCH MONTEREY ADCOM	COMPTROLLER
1100	CDR	NAV ACAD ANNAPOLIS	COMPTROLLER
1100	CDR	PHIB BASE L CREEK NORFOLK	COMPTROLLER
1100	CDR	PHIB BASE CORONADO	COMPTROLLER
1100	LCDR	HDQTRS US EUCOM	COMPTR GRAPHICS
1100	LCDR	CINCUNC COMUSK	STATISTICIAN
1100	LCDR	DNC OPNAV	TECHNICAL ANALYST 30D3
1100	LCDR	COM NTC BAINBRIDGE	COMPTROLLER
1100	LCDR	COM NTC GREAT LAKES	COMPTROLLER
1100	LCDR	COM NTC SAN DIEGO	COMPTROLLER
1300	CAPT	OPNAV OP50C	AST FOR BUDGET MATT
1300	CAPT	BUAER	SE DIRECTOR
1300	CAPT	BUAER	SE AST DIR
1300	CAPT	BUAER	GM HD PL&FIN MGT BR
1300	CDR	OPNAV OP504E	AST BASE MSNS CAPCTIES
1300	CDR	BUAER	PD PROG COORD SEC
1300	CDR	BUAER	SE HD FIN MGMT SEC
1300	CDR	BUAER	SE AST HD MIL CONSTR
1300	CDR	BUAER	PROGRAM EVAL
1300	CDR	BUAER	AV HD PL-PROG BR
1300	CDR	BUPERS	AST PROGRPTS STATISTIC
1300	CDR	NAF HERTFORD NC	COMPTROLLER
1300	CDR	NAS ALAMEDA CALIF	COMPTROLLER
1300	CDR	NAS BRUNSWICK ME	COMPTROLLER
1300	CDR	NAS CECIL FLD JAX	COMPTROLLER
1300	CDR	NAS CHINCOTEAGUE VA	COMPTROLLER
1300	CDR	NAS JACKSONVILLE	COMPTROLLER
1300	CDR	LEMOORE CALIF	COMPTROLLER
1300	CDR	NAS MIRAMAR CALIF	COMPTROLLER
1300	CDR	NAS MOFFET FLD CALIF	COMPTROLLER
1300	CDR	NAS NORFOLK VA	COMPTROLLER
1300	CDR	NAS OCEANA VA	COMPTROLLER
1300	CDR	NAS QUONSET PT	COMPTROLLER
1300	CDR	NAS SAN DIEGO	COMPTROLLER
1300	CDR	NAS WHIDBEY IS WASH	COMPTROLLER
1300	CDR	NAS LAKEHURST	COMPTROLLER
1300	CDR	NAF MONTEREY	COMPTROLLER
1300	CDR	NAS ANACOSTIA	COMPTROLLER
1300	CDR	NADC	COMPTROLLER
1300	CDR	NADC	PROG AEEL
1300	CDR	NAMC PHILA PA	COMPTROLLER
1300	CDR	NAMTC PT MUCU CALIF	COMPTROLLER
1300	CDR	NATC PATUXENT RIVER MD	COMPTROLLER

1300	CDR	NAS GUANTANAMO	COMPTROLLER
1300	CDR	NAS PORT LYAUTHY	COMPTROLLER
1300	CDR	NAS ROTA	COMPTROLLER
1300	CDR	NS ROOSEVELT RDS	COMPTROLLER
1300	CDR	NAVSTA ARGENTIA	COMPTROLLER
1300	CDR	NAS ATSUGI	COMPTROLLER
1300	CDR	NAS BARBERS POINT	COMPTROLLER
1300	CDR	NAVSTA MIDWAY	COMPTROLLER
1300	CDR	NAVSTA SANGLEY POINT	COMPTROLLER
1300	CDR	PG SCH MONTEREY MGMT	AST DIR MGMT SCOL
1300	CDR	NAS PENSACOLA	COMPTROLLER
1300	CDR	NAS CORPUS CHRISTI TEX	COMPTROLLER
1300	CDR	NAAS KINGSVILLE	COMPTROLLER
1300	CDR	NAS MEMPHIS	COMPTROLLER
1300	LCDR	BUAER	CT TERM SEC
1300	LCDR	BUAER	PD MANAGE AST
1300	LCDR	BUAER	PD PLANNING AST
1300	LCDR	BUAER	CT COMP PUR SEC
1300	LCDR	BUPERS	AST MIL PERS NAVY
1300	LCDR	NAS JACKSONVILLE	COST CONTROL
1300	LCDR	NAS QUONSET PT	COST CONTROL OFF
1300	LCDR	NAS LAKEHURST	COST CONTROL OFF
1300	LCDR	NAV AIR TURB TEST STA TREN	COMPTROLLER ADMIN
1300	LCDR	NAT WING PAC NAS MOFFETT	COMPTROLLER
1300	LT	CINCUNC COMUSK	COMPTROLLER
1300	LT	BUAER	PD PROD SPEC GM
1300	LT	BUAER	CT COMP PUR SEC
1300	LT	NAT WING LANT MCQUIRE AFB	COMPTROLLER
1310	CDR	AEC	PROG BUDGET OFF
1400	CAPT	BUSHIPS	COMPTROLLER
1400	CAPT	NSY BOSTON	COMPTROLLER
1400	CAPT	BOSTON NSY	P-E SUPT
1400	CAPT	NSY BREMERTON	COMPTROLLER
1400	CAPT	NSY BROOKLYN	COMPTROLLER
1400	CAPT	NEW YORK NSY	P-E SUPT
1400	CAPT	NSY CHARLESTON	COMPTROLLER
1400	CAPT	NAV SHPYD PHILA PA	COMPTROLLER
1400	CAPT	SNY PORTSMOUTH NH	COMPTROLLER
1400	CAPT	NORFOLK NSYD PTSMH VA	COMPTROLLER
1400	CAPT	NORFOLK NSY	COMPTROLLER
1400	CAPT	NSYD SAN FRANCISCO	COMPTROLLER
1400	CAPT	NSYD LONG BEACH	COMPTROLLER
1400	CAPT	NSYD MARE IS VALLEJO	COMPTROLLER
1400	CAPT	NSY PEARL HARBOR	COMPTROLLER

1400	CDR	BUSHIPS	FISCAL MGT OFF
1400	CDR	BUSHIPS	FISCAL AST
1400	CDR	BUSHIPS	AST FOR BUDGET
1400	CDR	MARE ISLAND NSY	P-E SUPT
1400	CDR	PUGET SOUND NSY	P-E SUPT
1400	CDR	PHILA NSY	P-E SUPT
1400	CDR	ERG EXP STA ANNAPOLIS	COMPT MGT ENG
1400	CDR	ERG EXP STA ANNAPOLIS	COMPT MGT ENG
1400	CDR	NAV REPAIR FAC SAN DIEGO	COMPT IND ENG
1400	CDR	NAV REPAIR FAC SAN DIEGO	COMPT IND ENG
1400	CDR	PEARL HARBOR NSY	P-E SUPT
1510	CAPT	BUAER	PROG & BUD OFF
1510	CAPT	BUAER	MGT SERV OFF
1510	CDR	BUAER	MGT ENGR OFF
1510	CDR	BUAER	PLANS PROG&FISCAL
1510	CDR	BUAER	CR AST HD BUD BR
1510	CDR	BUAER	CT ELEC PUR SEC
1510	CDR	BUAER GEN REP EAST DIST NY	COMPTROLLER
1510	LCDR	BUAER	OPNL FUNDING&PERS SUPT
3100	FLAG	EXOS NAV COMP	AST COMP AUDIT
3100	CAPT	COMSTS	COMPTROLLER
3100	CAPT	MSTS LANTAREA	COMPTROLLER
3100	CAPT	MSTS PACAREA	COMPTROLLER
3100	CAPT	COMSTS NPACSAREA SEATTLE	SUPPLY COMPTROLLER
3100	CAPT	COMSTS WEST PAC AREA	COMPTROLLER
3100	CAPT	CINCPAC	COMPTROLLER
3100	CAPT	EXOS NAV COMP	EXOFF TO AST COMP AUDI
3100	CAPT	EXOS NAV COMP	DIR INTERNAL AUDIT DIV
3100	CAPT	BUORD	AST DIV DIR FOR MGMT
3100	CAPT	NAAO BOSTON	OINC
3100	CAPT	NAAO CHICAGO	OINC
3100	CAPT	NAAO LOS ANGELES	OINC
3100	CAPT	NAAO PHILADELPHIA	OINC
3100	CAPT	NAAO WASH DC	OINC
3100	CAPT	NAAO NEW YORK	OINC
3100	CAPT	NAAO SAN FRAN	OINC
3100	CAPT	NAV SUP CEN NORFOLK	PLNG COMPTROLLER
3100	CAPT	NAV SUP CEN OAKLAND	PLNG COMPTROLLER
3100	CAPT	EXOS NAAO LONDON	OIC
3100	CDR	COMSTS	AST COMPTROLLER
3100	CDR	CINCNELM	BUDGET FISCAL
3100	CDR	CINCNELM	FISCAL AST
3100	CDR	COMSERVPAC	BUDGET
3100	CDR	HDQTRS US EUCOM	BUDGET OFF
3100	CDR	EUCOM	BUDGET

3100	CDR	CINPAC	AST COMPTROLLER
3100	CDR	COMNAVAIRLANT	COMPTROLLER
3100	CDR	COMNAVAIRLANT	COMPTROLLER
3100	CDR	COMNAVAIRPAC	COMPTROLLER
3100	CDR	COMNAVAIRPAC	COMPTROLLER
3100	CDR	OFFICE OF NAVAL MATERIAL	HD FISCAL SECTION
3100	CDR	EXOS NAVCOMPT	AST PROC PLNG
3100	CDR	EXOS NAVCOMPT	STAFF BUDG REVIEW
3100	CDR	EXOS NAV COMP	SPAST TO ASTCOMP AC&FI
3100	CDR	CNO	BUDGET
3100	CDR	SUPINSMAT SOUTHEAST DIST	AST SUPINSMAT
3100	CDR	SUPINSMAT SOUTHEAST DIST	AST SUPINSMAT
3100	CDR	NAAO SAN DIEGO	OINC
3100	CDR	NAAO NORFOLK	OINC
3100	CDR	NAAO SANDIEGO	OINC
3100	CDR	NAAO JACKSONVILLE	OINC
3100	CDR	COM TASK GROUP 7 POINT 3	COMPT SUPPLY
3100	CDR	JOINT TASK FORCE 7	AST COS COMPT
3100	CDR	HQ AFSWP WASH DC	BUDGET & FISCAL
3100	CDR	MMSA BROOKLYN	FINANCE CONT DIV
3100	CDR	MMSA	FINANCIAL CONTROL
3100	CDR	AVIONICS FAC IND	COMPTROLLER
3100	CDR	NAD CRANE	COMPT
3100	CDR	NAD HAWTHORNE	COMPTROLLER
3100	CDR	NOP FOREST PARK	COMPT
3100	CDR	NPG DAHLGREN	COMPTROLLER
3100	CDR	MINE DEP YORKTOWN	COMPTROLLER
3100	CDR	NPP INDIAN HEAD	COMPTROLLER
3100	CDR	NSY BOSTON	SPEC AST TO COMPT
3100	CDR	NSYD BREMERTON	SPEC AST TO COMPT
3100	CDR	NSY BROOKLYN	SPEC AST TO COMPT
3100	CDR	NSY CHARLESTON	SPEC AST TO COMPT
3100	CDR	NAV SHPYD PHILA PA	SPEC AST TO COMPT
3100	CDR	SNY PORTSMOUTH NH	SPEC AST TO COMPT
3100	CDR	NORFOLK NSYD PTSMH VA	SP TO COMPT
3100	CDR	NSYD SAN FRANSISCO	SP TO COMPT
3100	CDR	NSYD LONG BEACH	SP AST TO COMPT
3100	CDR	NSYD MARE IS VALLEJO	SP AST TO COMPT
3100	CDR	NSD NS ANNEX BAYONNE	PLNG&COMPTROLLER
3100	CDR	NSD CLEARFLD UTAH	PLNG COMPTROLLER
3100	CDR	NSD GRT LAKES	PLNG
3100	CDR	NSD MECHANICSBURG PA	PLNG OFF COMPTROLLER
3100	CDR	NSD NEWPORT	PLNG
3100	CDR	NSD SEATTLE	PLNG
3100	CDR	ELECT SUP OFF GR LAKES	DIRECTOR MGMT PLNG
3100	CDR	OSO MECHANICSBURG	DIRECTOR FIN CONT
3100	CDR	SPCC MECHANICSBURG	DIRECTOR FIN CONT
3100	CDR	GSSO PHILA	DIRECTOR MGMT PLG
3100	CDR	GSSO	FINANCIAL CONTROL
3100	CDR	ASO	FINANCIAL CONTROL
3100	CDR	FINANCE CENTER	PLNG
3100	CDR	NSY PEARL HARBOR	SPEC AST TO COMPT

3100	LCDR	MSTS GULFSUBAREA	COMPTROLLER
3100	LCDR	COMSTS	AST COMPTROLLER
3100	LCDR	COM US FORCES JAPAN	BUDGET OFF
3100	LCDR	FLD COMD AFSWP SANDIA BASE	AST STAT SERV
3100	LCDR	NAD BANGOR	COMPT
3100	LCDR	NAD EARLE	SUPPLY FISCAL
3100	LCDR	NAD CONCORD	COMPT
3100	LCDR	NAD STJULIENS CREEK	COMPT-DISB
3100	LCDR	NAND SEAL BEACH	COMP-DISB
3100	LCDR	NAV TORP STA KEYPORT	COMPT
3100	LCDR	NOP LOUISVILLE	COMPTROLLER
3100	LCDR	NOP POCATELLO	COMPT DISBURSING
3100	LCDR	NOF WASH D C	ASTO COMPT
3100	LCDR	NSD SAN DIEGO	PLNG COMPTROLLER
3100	LCDR	SUB SUPPLY OFF	FINANCIAL CONTROL
3100	LCDR	FPSO BYRON	FINANCIAL CONTROL
3100	LCDR	FORMS PUBS SUP OFF	FINANCIAL CONTROL
3100	LCDR	NSO WASH	DIRECTOR FIN CONT
3100	LCDR	NAD OAHU TH	COMPTROLLER
3100	LCDR	SACLANT	BUDGET OFR
3100	LT	COMSTS ELM AREA	COMPTROLLER
3100	LT	CINCLANTFLT	FISCAL OFFICER
3100	LT	COMSLRVPAC	AST BUDGET
3100	LT	ASO PHILA	FIN MGMT BR OFF
3100	LT	FSO WASH	DIRECTOR FIN CONT
5100	CAPT	BUDOCKS	AST CH REAL EST
5100	CAPT	BUDOCKS	AST CH ADM COMP
5100	CDR	BUDOCKS	DIR PROG MGT STAFF
5100	CDR	PWC NEWPORT	XO
5100	CDR	PWC NORFOLK	XO
5100	CDR	PWC NORFOLK	ASST OINC
5100	CDR	PWC GTMO	XO
5100	CDR	APWO CARIB	DEP OIC
5100	CDR	APWO ELM	DEP APWO
5100	CDR	PWC SUBIC	XO
5100	CDR	PWC GUAM	XO
5100	CDR	PWC PEARL HARBOR	XO
5100	CDR	APWO MARIANAS	DEP APWO
5100	LCDR	EXOS&NAVCOMPT	STAFF BUDG REVIEW

APPENDIX B

GRADUATES FROM THE COURSE BY CLASS

Graduates from the Navy Comptrollership Course are listed by class as follows:

CLASS OF 1952

Name	Rank	Appendix D Page
BEAR, ROBERT J.	LTCOL,USMC	0701
BEWICK, JAMES V.	CAPT, USN	0301
BURNS, DAVID M.	CAPT, USN	0901, 3301
CHERRY, JEROME	CDR, USN	0601
COURT, JOHN M.	CDR, USN	0501
DIETRICH, HENRY T.	CAPT, USN	0101
DURANT, WILLIAM B.	CDR, USN	0602
FLATAU, HOWARD C.	CDR, USN	0102
FRASER, GEORGE R.	CDR, USN	0604
GAMBACORTA, FRANCIS M.	CAPT, USN	0201
GEIST, JOHN W.	CAPT, USN	1501
GORDANIER, JOHN W.	CAPT, USN	0401
GRIMM, EDWARD E.	CAPT, USN	1503
LINDSEY, ROBIN M.	CDR, USN	0203
MACEY, IRVING F.	CDR, USN	1801
McGREGOR, ROB ROY	RADM,USN(Ret)	2901
MILLER, CLAYTON L.	CAPT, USN	1802
MILLER, THEODORE T.	RADM,USN(Ret)	0303
SHIRLEY, JAMES A.	CDR, USN	0103,1401
SNIPES, BEECHER	CAPT, USN	0903
WOOD, LESTER O.	RADM,USN(Ret)	2801

CLASS OF 1953

Name	Rank	Appendix D Page
AMOS, EUGENE M.	LCDR, USN	1505
BREHM, FREDERICK C.	LCDR, USN	2301
BROWN, GALEN C.	CDR, USN	2902
COLQUHOUN, JAMES D.	LCDR, USN	0104
CRAIG, CLIFTON M.,JR.	LTCOL,USMC	3302
DRYER, ORVILLE W.	LCDR,USN	3331
GARDES, ALFRED W.	CDR, USN	1101
GRAHAM, JACK L.	LCDR, USN	0204
GRAHAM, ROBERT R.,JR.	LCDR,USN	3332
GRAVES, ELEBERT D.	LTCOL,USMC	0702
GROULEFF, PAUL H.	CAPT, USN	3001
JORDAN, JAMES L.	CDR, USN	2903
LADLEY, HERBERT V.	LCDR,USN	2501
LITTLE, REX B.	CAPT,USN	0605
PARKER, GEORGE K.	MAJOR,USMC	2302
PAYNE, ROBERT C.	LCDR, USN	1102
POINDEXTER, WILLIAM L.	CDR, USN	3101
POWELL, WILLIAM O.,JR.	CDR, USN	1701
PUGH, HARRY M.	CDR, USN	1402
RAYMOND, CARL A.,JR.	CDR,USN	1103
ROBINSON, ALVIN	CDR,USN	1703
SESTAK, JOSEPH A.	LCDR,USN	0502
VAUGHT, WARREN F.	CAPT, USMC	2401
Zook, EARL D.	LCDR,USN	0904

CLASS OF 1954

Name	Rank	Appendix D Page
BOILEAU, ALFRED P.	CDR,USN	1803
CAIN, JOHN H.	CDR,USN	0304,2303
CHENEY, HARLAN L.	LCDR,USN	1506
GOTCH, JAMES R.	CDR,USN	3303
HUGHES, JOHN N.	CAPT, USN	0205
KUHN, WILLIAM C.	CDR, USN	2502
LETTERMAN, LINCOLN L.	CAPT,USN	0606,1704
LINDER, ARTHUR S.	LCDR, USN	1507
MARTIN, CLARK O.	CDR, USN	2601
McMULLEN, FRANK D.,JR.	LT,USN	3305
NETTS, GEORGE W.	CDR, USN	0105,1804
O'CONNOR, MICHAEL G.	CAPT,USN	0608
REID, RICHARD J.	CDR,USN	1201,2503
SCHMITT, EARL J.	LCDR, USN	2602
SHERMAN, PHILIP K.	CAPT,USN	1105
STETSON, W.W.	LCDR,USN	0207
UNTERKOFLER, JOHN J.	CAPT,USMC	1107
WALSH, JOHN J.	CAPT,USMC	1601
WELDON, A. R.	CAPT,USN	1508
WILSON, HENRY R.	LT,USN	3306

CLASS OF 1955

Name	Rank	Appendix D Page
BRAUN, GEORGE J.	CDR,USN	2101
BROOKS, MARVIN L.	LCDR,USN	1706
CONROY, THOMAS L.	CAPT,USN	1202
CRAPO, WILLIAM	MAJ,USMC	0402
DAVIS, JOHN A.	CDR, USN	1109
DYSON, JOHN C.	CDR, USN	0905
ETTINGER, RALPH D.	CDR, USN	0610
FITZPATRICK, PAUL J.	CDR, USN	1707
FRYER, NORMAN E.	CDR, USN	1709
JONES, JOSEPH C.	LCDR,USN	3308
KINGMAN, EDWARD R.	CDR, USN	3309
McNEIL, WILFRED J.,JR.	LCDR,USN	1204
MEILANDT, RALPH L.	CDR, USN	1510
NEIL, JOHN S.	CDR, USN	1111
PRATT, RICHARD R.	CDR, USN	0306
REINHARDT, CHARLES B.	LCDR,USN	1603
ROBINSON, HOWARD P.	CAPT,USMC	0106
STEWART, CLYDE S.	MAJ,USMC	1512
WAGNER, MARION F.	LCDR,USN	3310
WILMARTH, STUART S.	LCDR,USN	1112
WOLD, HENRY E.	CAPT,USN	0703
WOOD, FREDERICK S.	CAPT,USN	2701

CLASS OF 1956

Name	Rank	Appendix D Page
ADAMS, PAUL G.,JR.	CDR,USN	1513
ATKINSON, WALLACE L.,JR.	CDR,USN	0612
BRAYBROOK, WILLIAM M.	CDR,USN	3311
BURTON, JOHN E.	CDR,USN	1403
CARTEE, JAMES W.	CDR,USN	2702
CARTER, DAVID I,	CAPT,USMC	0614
COOKE,FREDERICK A,F.	CDR,USN	1604
DOHERTY, ROBERT E.	CDR,USN	0615
DONNELLY, JOHN A.	CDR,USN	2604
DURYEA, ROBERT J.	CDR,USN	1206
DWYER, CARL R.	CDR,USN	3333
EAGLE, CARLTON R.	CAPT,USN	1207
HOFFMAN, GEORGE D.	CAPT,USN	1605
HUMPHREY, HOWARD M.	MAJ,USMC	1208
JONES, FRANK C.	CAPT,USN	3313
McDONALD, LUCIAN B.	CDR,USN	1301
METZ, JOHN G.	CAPT,USMC	1711
MILLER, JAMES	LCDR, USN	2703
OGLESBY, EARL V.	LCDR,USN	3334
ROSS, WILLIAM H.	CDR,USN	3335
RUFFNER, PAUL M.	MAJ,USMC	3336
SCHEELA, JEROME J.	LCDR,USN	3337
SCHOCKEN, JULIAN L.	CDR,USN	3338
SMITH, GORDON M.	CAPT,USN	2904
SPRINGER, FRANK G.	CAPT,USN	1113
STOCKERT, MABEL	LCDR, USN	1115
SWEENEY, WILLIAM E.	CAPT,USN	1117
WALKER, CHARLES H.	CAPT,USMC	2103

CLASS OF 1957

Name	Rank	Appendix D Page
ANDREWS, JOSEPH P.	CDR, USN	2704
ARTHUR, CHARLES S.	CAPT,USN	2906
BECKER, JOHN J.	CAPT,USN	0307
BRIGANTI, JOSEPH E.	MAJ,USMC	2304
CAIN, ELBERT V.	CDR, USN	1607
CALDWELL, ROBT. H.,JR.	CAPT,USN	3002
CREEKMORE, EDMUND W.	CDR, USN	2907
CULJAT, LEONARD M.	CDR, USN	2605
FOSTER, THOS. E.,JR.	CDR, USN	0208
GOOLSBY, LEE D.	CDR, USN	2803
HARDY, ROBERT J.	CAPT,USN	1712
HAYES, VERNON R.	CAPT,USN	1901
IRWIN, WILLIAM H.,JR.	MAJ,USMC	1119
JACKSON, OWEN G.	MAJ,USMC	0616
KOSITCH, ALEXANDER	MAJ,USMC	1515
LAING, HUGH K.	CAPT,USN	0617
LEWIS, WELLINGTON H.	CDR,USN	3314
MINWEGEN, ARTHUR P.	LCDR,USN	0107
MORGAN, GUY H.	LCDR,USN	3201
PARDUE,DANIEL G.	CDR,USN	3316
PATTON, HARVEY	MAJ,USMC	0704
RACETTE, WILLIAM A.	CDR,USN	1120
ROBISON, DALE M.	LCDR,USN	1404
SANDERS, ALLEN B.	CDR,USN	1713
SCANTLEBURY, EDW. W.	CDR,USN	3317
SCULLY, E.C.,	CDR,USN	3319
SNYDER, MILLARD C.	CDR,USN	2001
TALL, HAROLD R.	LCDR,USN	1001
THOMAS,ROBERT E.,JR.	CDR,USN	3321
WALDRON, ALTON L.	CAPT,USN	0504
WHITE, JOHN F.	CDR, USN	3322
WILLIAMS, JOHN B.,JR.	CAPT,USN	3323

CLASS OF 1958

Name	Rank	Appendix D Page
BLACKWOOD, FRANK A.	CDR, USN	2504
BOTTEN, JAMES W.	CDR, USN	1805
CHICK, LEWIS W.	CDR, USN	3324
CONLON, JAMES F.	CAPT,USMC	3339
DANIELS, JOHN M.	LCDR,USN	1303
DERTIEN, DONALD A.	CDR, USN	2402
GEHRI, DONALD J.	LTCOL,USMC	0705
GAGNE, WALTER A.	CAPT,USMC	1209
GRANT, WATER W.	CAPT,USMC	2607
HOPSON, CLAUDE T.	LCDR,USN	3340
HUDSON, JACK G.	CDR, USN	1210
HURLEY, ROBERT E.	LCDR,USN	1304
JOHNSTON, HAROLD W.	CDR,USN	1807
KEMP, JOSEPH C.,JR.	CDR,USN	0801
LANGER, CHESTER R.	LCDR,USN	3325
MacLEAN, Wm. G.,JR.	LTCOL,USMC	1516
NAGLE, CHARLES L.	CDR,USN	1518
NICKS, PAUL B.	LCDR,USN	2201
RIORDAN, STEPHEN	CDR,USN	1519
TULIPANE, THOMAS T.	MAJ,USMC	3004
WHITE, HARRY C.	CDR,USN	0907
WILBERN, JOHN P.	LTCOL,USMC	1002
WISSMAN, ROBERT G.	CDR,USN	2909

CLASS OF 1959

Name	Rank	Appendix D Page
BAILEY, EARL W.	CAPT,USMC	2105
BOLTON, JAS. H.	CAPT,USMC	1212
CAPLE, E.S.,JR.	LCDR,USN	2203
DRESBACH, EARL C.,JR.	MAJ,USMC	3327
DRESCHER, HERBERT W.	CAPT,USMC	0706
ELLIOTT, GEORGE B.,JR.	LCDR,USN	3341
HENCY, MAX E.	LCDR,USN	2506
HOLMES, DONALT T.	CDR,USN	1305
KRAMER, ERNEST S.	LT,USN	3202
LEIS, S. FRANK	MAJ,USMC	0803
MARKHAM, HARRY R.	MAJ,RCOC	1808
PALMER, JOHN E.	MAJ,USMC	0707
PROSS, VINCENT J.	CAPT,USMC	3342
SAMUELS, BERNARD L.	LCDR,USN	1714
SCHMELTZER, LOUIS B.	LCDR,USN	3328
STEEVES, DORIS	LCDR,USN	0108
STEPHENSON, C.B.	LCDR, USN	1213
TIMM, FRED C.	LCDR,USN	0804
TOWLE, B. L.	CDR, USN	3329
TRACY, GEORGE D.	LCDR,USN	0309
WELLS, JOHN J.	LT, USN	3102
WILSON, ROBERT H.	MAJ,USMC	3006

CLASS OF 1960

Name	Rank	Appendix D Page
ANDERSON, CLAYTON L.	LCDR,USN	1809
ARFORD, JACK O.	MAJ,USMC	3343
BATES, RAYMOND H.	LCDR,USN	3103
BERGER, EUGENE B.	CDR,USN	3007
CALVERT, ROBERT W.	MAJ,USMC	1716
COONS, WILLIAM W.	LCDR,USN	0805
GRAY, HUGH M.	CDR,USN	2403
HAGEDORN, ELWYN E.	CAPT,USMC	3104
HALL, GRAHAM	LT, USCG	1521
HALL, PERRY	CDR, USN	0209
HODGE, ERWIN F.	LCDR,USN	1609
HUNT, BERNARD H.	LCDR,USN	3203
JOHNSON, JOHN R.	LCDR,USN	1306
KENNINGTON, CHARLES R.	CAPT,USMC	3344
LAPERRIERE, ROGER A.	MAJ, RCOC	2305
MAYER, WILLIAM H.	LT, USN	1810
McCLURE, HUSTON B.	CDR, USN	0403
McFARLAND, DAVID W.	LTCOL,USMC	3345
McKINNEY, HAROLD E.	CAPT,USMC	3346
OLLER, WILLIAM M.	LCDR,USN	0310
POPPE, CHAS. R.,JR.	CAPT,USMC	3347
RANDALL, CRAIG E.	LCDR,USN	0909
SMITH, PAUL B.	CDR,USN	0505
SPILLMAN, FRANK L.	LCDR,USN	2204

APPENDIX C

SUMMARY OF GROUP THESES

Group theses were written by the class of 1957, and subsequent classes. They are summarized as follows:

1957 "Financial Management in the Department of the Navy."

1958 "Financial Management in the Shore Establishment"

1959 "Budget Formulation in the Army, Navy, and Air Force - A Comparison"

1960 "The Dollar Problem - Matching the Mission with Money"

TITLE: "FINANCIAL MANAGEMENT IN THE DEPARTMENT OF THE NAVY"

AUTHOR: Class of 1957, Navy Graduate Comptrollership Program

PROBLEM RAISED BY RESEARCH PAPER:

How does the comptroller help in the problem of financial management in the Department of the Navy.

SCOPE AND SUMMARY:

This paper begins by setting down the comptroller organization in the bureaus and offices in the Navy Department from the Office of the Comptroller through each bureau and headquarters of the U.S. Marine Corps. It also includes the Office of Naval Research.

It discusses the background against which internal audit and internal review are set in the Navy. It notes how the two techniques are applied in actual practice, and has pointed out some of the problems accruing both to NAV COMPT (Navy Area Audit Offices) and the field activities. There is a need for internal control in the Navy and a part of this internal control must include review at the departmental level of performance by the field activities. Reports are not enough. Internal audit alone can never be a current and effective tool for operating management. It must be supplemented by internal review using audit techniques. The two techniques are needed together.

The next part of this paper discusses the advantages and disadvantages of statistical collection by centralized and decentralized organizations. Both systems have significant advantages, as well as disadvantages, but in the main neither can be said to be better than the other in the absolute sense. The determinant of superiority would seem to be the organization structure of the institution concerned and the needs of top management. The system should be tailored to these two factors.

Budget preparation and the review in the Department of the Navy is a difficult task. This paper explains program planning, how the Bureau of the Budget develops its build-up and review, how the Navy comptroller reviews the budget, and how the Chief of Naval Operations and the Secretary of the Navy review the budget estimates. It also explains apportionment.

Production planning and control gives the Navy effective control of work through scientific planning. The Navy also establishes standard costs as a yardstick to supply proper information, and a measurement of variance between the esti-

mated and actual performance as a control. Continuous use of the standard or yardstick will sometimes result in a necessary change. The Bureaus of Aeronautics, Ordinance and Ships, are all pressing production planning and control programs for installation in the industrial activities under their management control.

Lastly this paper deals with the relationship of comptrollership to manpower control. The historical highlights of the relationship of the comptroller to manpower control and the development of requirements for manpower utilization and control is discussed. A formal program is presented for improving manpower utilization and some improvements are proposed in review procedures. The manpower management improvements in the operating forces during the past few years have increased flexibility in the fleet as well as ashore. There has been increased flexibility in military - civilian manpower coordination.

CONCLUSIONS AND RECOMMENDATIONS:

1. It is recommended that the Office of the Navy Comptroller use internal review at the activity level.

2. That the Office of the Navy Comptroller make a study aimed at reducing the actual coverage in internal audits by placing greater emphasis on the selective functional approach.

3. The Office of the Navy Comptroller discontinue resident audits in favor of a selective functional approach in the periodic audits.

4. Statistics should be collected by a system tailored to each organization. The apportionment system almost amounts to what could be considered to be an item veto in practice and thereby prevents the legislative intent of Congress from being realized.

5. The apportionment system implies a lack of trust and confidence in the ability of field commanders to properly administer their funds. Under the apportionment system reserves should not be withheld at each echelon of command.

6. No major changes should be made concerning the progress and implementation of production planning and control programs.

7. Individual bureaus should confer with the Office of the Navy Comptroller to study the program and arrive at an estimate of how far each bureau can go to implement its proposed new management program. This report should go to the Secretary of the Navy via the management bureau and the Navy Comptroller.

8. Throughout all operations concerned with any management program, provisions should be made for a continual coordination among interested bureaus.

9. In order to effectively use the comptroller and manpower control, the field activities of the Navy will have to be carefully studied and restudied.

TITLE: "FINANCIAL MANAGEMENT IN THE SHORE ESTABLISHMENT"

AUTHOR: 1958 Class, Navy Graduate Comptrollership Program

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the implications of financial management upon command, their underlying principles, and to summarize the tools, techniques and controls the Commanding Officer needs to carry out his financial management responsibilities.

SCOPE AND SUMMARY:

This paper concerns itself with those areas essential to the sound financial management of a command. It tells where the dollar comes from by explaining budgetary processes, appropriation methods, allotments, and project orders. It discusses budget formulation and execution at the field level; concerns itself with management improvement as it pertains to the overall financial management of a command; outlines the functions of the comptroller and the assistance this individual can render in the exercise of the financial management aspects of command.

Comptrollership is basically a viewpoint, so the comptroller must think in terms of the function of the command. He must have the "command viewpoint" rather than an "accounting viewpoint". The comptroller must delegate the accounting tasks to his staff and devote his time to the various component functions in order to advance the overall welfare of the command. He must move further away from the fact-finding, record preparation, and dealing with figures of an historical nature, and toward fuller analysis, expanding interpretation, and planning. He must devote himself to providing the commanding officer and the departments with information and the tools of control; he must support them with sound judgment and impartial advice. The comptroller does not control, he simply provides the control mechanisms; control itself is a line responsibility.

CONCLUSIONS AND RECOMMENDATIONS:

The future portends increased complexity and tighter control of activities matched proportionately by increased funding. This being the case, improved performance on a qualitative basis must be achieved, for the demand and necessity for better results is constant. Continued and increased emphasis on good, sound management in the Navy and Marine Corps is unquestioned, and the efforts of the Commanding Officers in the field of management improvement will be richly rewarded.

When good management is attained, "outside" assistance is no longer required. This means that management problems

will be solved by the people who are intimately familiar with these problems; analysis of the problems and relevant decisions are made on the spot; the results are immediately observed and susceptible to evaluation by the responsible executive. Any person engaged in a position of leadership should be acutely aware of the following precepts, which serve as accents to all the cogent reasons for good management and management improvement, some of which have been illuminated herein.

Ten commandments of management:

1. Identify the people of an organization as its greatest asset.
2. Make progress in order to continue rendering service.
3. Approach every task in an organized, conscious manner so that the outcome will not be left to chance.
4. Establish definite, long and short-range objectives to insure greater accomplishment.
5. Secure full attainment of objectives through general understanding and acceptance of them by others.
6. Keep individual members of the team well adjusted by seeing that each one knows what he is supposed to do, how well he is supposed to do it, what his authority is and what his work relationships with others should be.
7. Concentrate on individual improvement through regular review of performance and potential.
8. Provide opportunity for assistance and guidance in self-development as a fundamental of institutional growth.
9. Maintain adequate and timely incentives and rewards for increase in human effort.
10. Supply work satisfactions for those who perform the work and those who are served by it.

In the dynamic process of planning, the Comptroller can and should be of inestimable value to the Commanding Officer in exercising control, in the formulation of plans, measurement of progress toward the objectives of plans, and continued analyses of the soundness of planned programs. This is the Comptroller's role. This is comptrollership. This is the area wherein the Comptroller can greatly aid the Commanding Officer in his stewardship and help provide more defense for the dollar.

TITLE: "BUDGET FORMULATION IN THE ARMY, NAVY, AND AIR FORCE -- A COMPARISON"

AUTHOR: 1959 Class, Navy Comptrollership Program

PROBLEM RAISED BY RESEARCH PAPER:

To compare the procedures of the formulation of the budget by the three services.

SCOPE AND SUMMARY:

Soon after the National Security Act of 1947 was passed it became evident that fiscal management was an area of major concern if some of the objectives of unification were to be achieved.

Flexibility and adaptability are prime requisites for a successful budget formulation. Every echelon in the military departments must be ready to make quick modifications with every change of policy from secretaries, and Congress and the President.

All the services prepare programs or objectives that are ultimately used as the primary basis for budgeting. They issue their own procedural instructions for preparing and justifying budget estimates. The procedures differ because of the different methods followed in developing budget estimates. In the Army the procedural instructions are primarily designed for the use by the Army staff, while in the Navy and the Air Force they are prepared principally for the use by major commands.

The methods which the major commands use to compile their budgets differ inter-service and intra-service. Army major commands do not request budget estimates for the budget year from their component installations. But it should be noted that at the time an Army major command is preparing its commander's Statement and Budget Summary, the installations' Budget Execution Plans for the current year have just been received. These plans can be used as required in preparing estimates for the Budget Year. Some Navy major commands request extensive budget estimates from their installations, others request none. Major Air Force commands may or may not pass down their annual calls for budget estimates to the installation level. When the Navy and the Air Force do not request estimates from their installations, their procedures are based on guidance concerning future plans, past and current expenditures, and the opinions of qualified individuals, such as comptrollers. Whatever the methods, the major commands of all three services have their budget estimates for the

Budget Year ready for submission to their departments by August of the Current Year.

Budget formulation at headquarters level, is arbitrarily divided into three phases -- compilation, analysis, and review and approval. A study of the budget formulation review process reveals that the comptroller unit of each of the services plays a key role in consolidating the budget estimates. Coordinating action in each case reflects the particular position of the comptroller in the service. In the Army and the Air Force, the comptroller is subordinate to the Chief of Staff, while in the Navy the comptroller, as an Assistant Secretary, is not subordinate to the Chief of Naval Operations.

Thus closer coordination exists between program planners and budget directors in the Army and the Air Force. Resolution of differences under this system occurs at lower echelons and at earlier steps in the process than in the Navy. This may be good though, since it leads to more realistic budget estimates, because it delays ultimate decisions until reaching the highest level.

The Air Force uses panels for budget briefing. These panels are a group of specialists who are at the same time technically competent and expert at presenting detailed budget programs in their field. Their soul function is budget presentation and justification, and better Congressional reception results.

CONCLUSIONS AND RECOMMENDATIONS:

A discussion of military budget review and formulation would not be complete if it did not discuss the practical implementation of the process, particularly the last step. Theoretically the final review by the Department Secretary should be brief and perfunctory, since the Secretary and his advisors have painstakingly monitored the entire formulation process. This is not the case, for this stage is often the most harried of all, characterized by frequent changes of a most significant nature. In general, these changes reflect last minute changes from the Office of the Secretary of Defense relative to expenditure and new obligational authority ceilings. These are predicted on current White House interpretation of national and international economic and political facts. The end result is almost constant revision of departmental budget estimates until the document must be sent to the printer in mid-December for inclusion in the President's Budget.

Finally, the process of formulating such a monstrous and intricate budget is fraught with many intangibles which

certainly must play an influential role. The effect of having a civilian comptroller in the Navy compared with military officers as comptrollers in the Army and Air Force is not a measurable quantity, but it does provide the basis for differing budgeting attitudes and concepts. The attitude of each of the services toward public relations with Congress and the degree to which this intangible is exploited, together with the degree of success attained in selling programs somehow permeates Service thinking in budget preparation. Intangibles of this type have not been evaluated but they must be recognized for the part they play.

TITLE: "THE DOLLAR PROBLEM -- MATCHING THE MISSION WITH MONEY"

AUTHOR: 1960 Class, Navy Graduate Comptrollership Program

PROBLEM RAISED BY RESEARCH PAPER:

To spotlight the Comptroller as the staff financial arm of the commander and to identify the path which he must follow through the economic and political forces to pinpoint the most advantageous position for accomplishing financial objectives.

SCOPE AND SUMMARY:

The Navy's budget and the process of its creation is at the heart of all naval operations and administration. A budget is the instrument through which the Navy's annual programs are developed, approved, funded and controlled. And because the budget affects everyone in the Navy, "all hands" must have an interest in the budget.

In the past few years the Navy has had the same amount of money to accomplish its tasks even though costs of labor, maintenance, and materials rise about 5 percent each year and weapons cost more and more. New sonar gear, for example, costs $177,000 to install, as compared to $65,000 for its forerunner in previous years.

Broad policies and objectives are determined in Washington but the commander provides direction, measurement, and accountability on the local level in order to carry out his mission. Although budgets represent restrictions, to work with a budget is the best way for today's Navy to get the most out of the defense dollar.

Many people are confused by the fact that the Navy may be involved in three budgets at the same time. Between January and June of any year, for example, the Navy is executing the budget of the current year, reviewing the budget for the next fiscal year with Congressional committees, and planning and preparing the budget for the year thereafter.

The budget formulation and execution cycle is a long process. Thus the budget which goes into effect on 1 July 1960 has been under preparation since December 1958, or 19 months. Considering that the FY 1960 budget will be an additional 12 months in execution, the total process takes 31 months.

The typical budget formulation cycle begins when the

Secretary of Defense provides policy guidelines to the Secretary of the Navy, who in turn directs CNO to prepare annual "Program Objectives". Concurrently with the issue of "Program Objectives" to the bureaus and offices, the Navy Comptroller calls for budget estimates based on the Objectives. After the bureaus and offices formulate their budgets, the estimates start their upward course through review by the Office of the Comptroller, the CNO Advisory Board, the Chief of Naval Operations, and the Secretary of the Navy. The Secretary of the Navy presents the budget to the Secretary of Defense about 1 September. The remaining time before presentation to Congress is devoted to review and approval by the Secretary of Defense, the Bureau of the Budget, the National Security Council, and the President. Congress reviews the overall defense budget from January to June, and ideally will pass the appropriation bill by 30 June. Budget execution begins on 1 July and continues through the following 30 June. Funds actually become available by apportionment after the President has signed the Appropriation Act.

Adequate preparation of a budget does not guarantee that the funds requested will be forthcoming. Preparation is merely the mechanical process of tabulating estimates. The real art of budgetary administration lies in the presentation and justification of these estimates. Presentation and justification of estimates may be considered an art because evaluation of programs is less a matter of fact than emotion; the only fact involved is that not all programs, no matter how deserving they all may be, will be approved.

Perhaps the most important factor in presenting and justifying budgets is developing in the reviewing authority confidence in the integrity and talent of the petitioner. The best way to instill this necessary confidence is by thorough preparation and candid presentation. A reasonable amount of effort spent in this area can be very rewarding indeed.

Once plans are made, the commander must take action to assure that performance conforms to plans. Controls insure that the financial plan and the operational plan are coordinated but there are no simple roads to success. Corrective action is necessary if the control is to have any real influence on results.

CONCLUSIONS AND RECOMMENDATIONS:

The military comptroller is a staff officer who should play the major role in providing financial data necessary for the commander to support and justify military programs.

The comptroller's department is an information center which collects, classifies, analyzes, and evaluates the financial data of the command. As a result the comptroller, with his factual and up-to-date reports, confirms as no other person within the command can, the operating status of the command and its ability to stand up under internal and external scrutiny.

Command function today is too complex to allow the commanding officer sufficient time to determine, personally, his activity's financial status. He must depend on the comptroller, an able and experienced assistant with unit-wide orientation, to supply that information.

APPENDIX D

SUMMARY OF INDIVIDUAL THESES

A complete explanation of how this appendix is organized and its purpose is given on page 13 of the text.

The theses are grouped by subject matter and are divided into classes as follows:

0100	Comptrollership - Functions, Organization, Application and Development
0200	Comptrollership and Management
0300	Comptrollership in the Navy
0400	Comptrollership in Navy Bureaus
0500	Comptrollership in Navy Shipyards
0600	Comptrollership in the Field
0700	Comptrollership in the Marine Corps
0800	Statistics and the Comptroller
0900	Financial or Comptrollership Training
1000	Executive Development
1100	Organization and Management
1200	Financial Management
1300	Organization and Organizational Planning
1400	Management Engineering and Management Surveys
1500	Budgeting or the Budget Process
1600	Program or Performance

1700	The Budgeting Process and Congress
1800	Internal Audit or Control
1900	Appropriation Accounting
2000	Accrual Accounting
2100	Managerial or Cost Accounting
2200	Data Processing
2300	Work Measurement
2400	Quality Control
2500	Industrial Fund Operations
2600	Navy Industrial Funds
2700	Stock Fund
2800	Taxes
2900	Human Relations and Communication
3000	Career Planning and Incentives
3100	Procurement
3200	Hospital Management
3300	Miscellaneous

COMPTROLLERSHIP - FUNCTIONS, ORGANIZATION, APPLICATION AND DEVELOPMENT

CONTENTS

TITLE: "CONTROLLERSHIP AND CONTROLLERS' DEVELOPMENT AND FUNCTIONS IN INDUSTRY, GOVERNMENT, AND THE MILITARY

AUTHOR: Henry T. Dietrich, Captain, USN

PROBLEM RAISED BY RESEARCH PAPER:

Can the efficiency of the Controller be improved?

SCOPE AND SUMMARY:

This paper contains a brief summary of the growth, functions, and need for controllership in industry, in government, and in the military.

The controller concept is relatively recent, only about twenty-five years old in industry, and less than five in military. Law alone will not promote the controller concept in the military, only the wholehearted acceptance of the concept in the military as a result of the observed benefits to be gained from it will speed its ultimate acceptance.

This paper gives the background of controllership, the present functions of the controller and the scope of his operations, and deals with the need for the controller in the government and in the Military.

CONCLUSIONS AND RECOMMENDATIONS:

Controllership is a tool of management, but notwithstanding the lack of a profit motive in the military, there is a need for integrating a high degree of military readiness with efficient management control.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Director Plans & Programs Group, BuAer
3. Acting Assistant Chief Plans & Programs, BuAer

Retired, Captain, USN (Ret), June 1956

TITLE: "THE COMPTROLLER IN AIRCRAFT MANUFACTURING ORGANIZATIONS"

AUTHOR: Howard C. Flatau, Lieutenant Commander, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

How do the aircraft manufacturers use the comptroller in their organizations?

SCOPE AND SUMMARY:

When looking at the comptrollership function, top management must recognize that the comptroller is a function in itself, not just the title or a person. What top management sees in the function of comptrollership is largely determined by what it looks for and what it expects to find, and thus this function is a reflection of management's own concept of what a comptroller is.

This paper goes on to give a history of the use of the comptroller in the aircraft industry and how the title and the office evolved. It defines the scope of the comptroller's job within the aircraft industry and gives an example of the organization of the comptroller's shop.

CONCLUSIONS:

The comptroller is the financial operations watchdog. He must be a decision maker. At the writing of this paper, 75% of the comptrollers in the aircraft industry reported directly to the president of the company, but their duties assigned varied widely. The comptroller is a member of the top management team.

SCHOOLS ATTENDED:

University of Dayton, BA, 1949
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Av. FLD TCH REP, BAGR ED
3. General Safety Engineer, EXOS OIR
4. Industrial Relations, Bureau Aeronautics
5. Naval Air Station, Alameda
   Promoted to CDR, USN, 1954

TITLE: "THE STATUS OF MILITARY COMPTROLLERSHIP IN THE ARMED FORCES"

AUTHOR: James A. Shirley, Commander, USN

PROBLEM RAISED BY RESEARCH PAPER:

How far had the Armed Forces gone toward implementing comptrollership into the services as required by law?

SCOPE AND SUMMARY:

Reviewed the law requiring comptrollership to be introduced and discusses the action taken to date in each service.

Each service had introduced comptrollerships at various levels to various degrees. The Air Force seemed to be most complete at that time, with the Army and the Navy far behind. Steps were being taken by all services which would eventually provide a framework for compliance with the law.

CONCLUSIONS AND RECOMMENDATIONS:

The Services were taking adequate steps to provide comptrollers, but the time schedule of implementation and acceptance seemed excessive in many areas.

TITLE: "OVERHEAD EXPENSE AND THE COMPTROLLER"

AUTHOR: James D. Colquhourn, Lieutenant Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Overhead expenses can be applied to governmental budget items in such a way as to obtain more efficient management.

SCOPE AND SUMMARY:

This paper gives the description of what overhead is and how it can be applied to the Navy. It discusses the functions of the comptroller in this respect, and how he can use the budget to obtain a more efficient operation.

CONCLUSIONS AND RECOMMENDATIONS:

The comptroller should prepare his budget so that is reflects overhead. This would be applicable to shipyards, ordnance plants, and other establishments subject to control by industrial funds.

SCHOOLS ATTENDED:

F & M College, BA, 1940
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Fiscal, Naval Supply Depot, Guam
3. Fiscal, Naval Supply Depot, Pensacola
4. COM 9, District Supply Officer
   Promoted to CDR, USN, 1954

TITLE: "AN INTERNATIONAL COMPTROLLER"

AUTHOR: George W. Netts, Commander, SC, USN

PROBLEM RAISED BY RESEARCH PAPER:

None; this paper was descriptive and was intended to give recognition to the Financial Comptroller, Supreme Allied Commander Atlantic.

SCOPE AND SUMMARY:

Covers the development of NATO and its fiscal procedures; SACLANT budget; and financial administration.

This paper explains The North Atlantic Treaty Organization, and gives a brief summary of NATO development and financial support, fiscal procedures, and a brief summary of NATO budgeting, financial administration, and funding.

A description of the office of The Supreme Allied Commander Atlantic and his comptroller is discussed -- Description of the organization, his responsibilities (including mission), operating instructions, and some of the problems.

The Financial Comptroller and the Budget; SACLANT budget preparation; review by the NATO Standing Group and Military Budget Committee, and administration (or execution) of the approved budget plan, is described.

Financial Administration; description of the responsibilities for financial administration, accounting procedures, treasury operations, expenditure controls, reports (internal and external) and internal and external auditing procedures, are all explained.

CONCLUSIONS AND/OR RECOMMENDATIONS:

None.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1939
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Asst. to the Comptroller, Philadelphia Naval Shipyard
3. Officer in Charge, Navy Regional Accounts Office, Pearl Harbor
4. Asst. Chief of Staff, Comptroller, Joint Staff Force Seven

TITLE: "COMPTROLLERSHIP AND ACCOUNTING - A CONTRACT"

AUTHOR: Howard P. Robinson, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the relationship between comptrollership and the field of accounting.

SCOPE AND SUMMARY:

The history of comptrollership has developed from the accountant to the comptroller. Position of comptroller in industry first appeared about 1880. It was after World War I that the extensive growth in this field began.

The functions performed by comptrollers can be divided into three broad areas. These areas are: (1) the control of operations; (2) the control of assets; and (3) office management procedures.

The comptroller accomplishes the first of these two functions largely through the techniques of accounting. Since the third facet is a logical assignment of duties, the greater part of the administrative work will concern some part of the accounting system.

CONCLUSIONS AND RECOMMENDATIONS:

When the nature and functions of comptrollership and accounting are compared and analyzed, it is found that they form an inseparable union designed to assist top management in the effective and profitable operation of the business enterprise.

SCHOOLS ATTENDED:

George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955

TITLE: "CONTROLLER, SERVANT OR MASTER?"

AUTHOR: Arthur P. Minwegan, Commander, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

To review many of the essential and basic elements interlocking the successful business management to the successful controllership function.

SCOPE AND SUMMARY:

It is the intention of this paper to develop a thesis that the man, the controller, is quickly becoming the best qualified man available to serve as the "master" of managers in the business world of the future; that in approximately twenty-five years he will have achieved this position. If the controller forges the tools of statistics, market research, forecasting, budgetary controls and the like, who in the business is best qualified to use these tools in the decision-making process? The author claims that the controller himself is best qualified to use these management tools and that he will grow from "servant" to become the "master."

CONCLUSIONS AND RECOMMENDATIONS:

The author believes that the production man, the sales man, the personnel man, the research man, lack some of the most important qualifications for top management. They are unable to analyze, synthesize and balance all of the variables in manpower, materials, money, machines and time for the entire business organization.

The controller, therefore, is his choice for the future chief executive of the business or the chairman of the management team. In making this move, the controller would naturally assume the appropriate title of the office and at the same time would continue to groom his successor -- the new controller.

SCHOOLS ATTENDED:

Illinois Technology, BA, 1942
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. OIC Construction, BUDOCKS CONT MDRID
3. Staff Budget, IMMED OFF COMPT
   Promoted to Commander, USN, 1958

TITLE: "THE DEPARTMENT OF DEFENSE REORGANIZATION OF 1958 - AN ANALYSIS WITH EMPHASIS ON COMPTROLLERSHIP FUNCTIONS

AUTHOR: Doris E. Steeves, LCDR, Wave, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

How did the DOD Reorganization of 1958 affect comptrollership functions?

SCOPE AND SUMMARY:

The title itself summarizes the paper very well. The reorganization was so new that implementation was far from complete. Areas in which implementation had been begun or had been completed were discussed in one chapter. A prognosis of the roles of the Joint Staff, the unified and specified commanders and Pentagon comptrollers was presented in three separate chapters.

CONCLUSIONS AND RECOMMENDATIONS:

No conclusions or recommendations, in the usual sense could be made. It was the personal opinion of the author that greater control would be centralized in the office of the DOD Comptroller, that there would be a trend toward greater uniformity among the services, and that there would be greater flexibility in the use of funds.

SCHOOLS ATTENDED:

University of Nebraska, B.Sc.,	1933
University of Nebraska, MA,	1938
George Washington University, MBA,	1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Assistant Comptroller for Naval Communications, Office of the Assistant Chief of Naval Operations (Communications)

COMPTROLLERSHIP AND MANAGEMENT

CONTENTS

TITLE: "THE COMPTROLLER CAN CONTRIBUTE TO MANPOWER MANAGEMENT"

AUTHOR: Francis Michael Gambacorta, Commander, U.S.N.,1100

PROBLEM RAISED BY RESEARCH PAPER:

The problem of the proper management of manpower is a must for us because it is in short supply and has a direct bearing on the need for this nation to excel in management, production and research over our potential enemy.

SCOPE AND SUMMARY:

What can the comptroller contribute to manpower management because of his specialization.

The paper discusses first "Effective Manpower Management" such as staff analysis, planning, use of tools such as charts and manuals, techniques such as job classification, work simplification, and daily manpower management practices that lead to good morale. In summary, manpower management is divided and discussed under the tasks of determination of requirements, allocation of manpower, and utilization of manpower. The paper is then devoted to an analysis of the comptrollership function and how the comptroller can participate and contribute to effective manpower management.

CONCLUSIONS AND/OR RECOMMENDATIONS:

The comptroller can contribute to manpower management through the proper execution of his duties such as budget preparation and review and analysis functions. He cannot escape his duty to advise top management to make decisions that will affect the profit of the organization--and effective manpower management is a most important factor. It is concluded and recommended that the comptroller can contribute most by not taking over line control of manpower management, but that top management require him to assist in his role as advisor to determine requirements and set standards and follow up on utilization.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1935
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Comptrollership Course, 1952
2. Executive Officer, Receiving Station, Washington, D.C.
3. NATO Annual Review Team, Paris, France
4. Staff U.S.R.O., Paris, France (Defense Comptroller Europe)
5. Staff CINCSOUTH, Naples, Italy
6. Commanding Officer, UDS Wyandot (AKA 92)
7. Inspector of Naval Material, Baltimore

TITLE: "COMPTROLLERSHIP IN MODERN MANAGEMENT"

AUTHOR: Robin M. Lindsey, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

If management is to manage and properly control the business operation, it must make use of comptrollership.

SCOPE AND SUMMARY:

Covers the evolution of comptrollership in industry and his requisites and functions. The author stresses that the comptroller must be able to express himself both orally and in writing. He is different from other department heads in that he can cross departmental barriers and penetrate departmental lines. The freedom to do this is essential to the office in order that all management can properly benefit from the information obtained and made available.

CONCLUSIONS AND RECOMMENDATIONS:

Any modern business of any substantial size cannot be managed intelligently without a continuous and organized flow of information about the environment in which it functions and the actual results of its operations. The Comptroller is the man to do this for management.

SCHOOLS ATTENEDED:

University of Stanford, BS 1936
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. SecNav, Fiscal Planning
3. CVA 10, Yorktown, Operations Officer
4. Commander First Fleet Staff, Air Operations Officer
5. Navy Exam Boston, Pers Perf.

Promoted to CAPT, USN, 1957

TITLE: "THE MILITARY COMPTROLLER AND TOP COMMAND FINANCIAL MANAGEMENT"

AUTHOR: Jack L. Graham, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How can top military command fully exploit the capabilities of the military comptroller in all management decision-making having a financial impact.

SCOPE AND SUMMARY:

Summary of what the relationship, utilization and potential is and should be, between a top calibre military comptroller organization and an alert, comptroller-aware top commander.

CONCLUSIONS AND RECOMMENDATIONS:

The full impact of the latent financial management effectiveness and utilization of comptrollers in major military organizations is not yet widely enough known and recognized by top commanders who often lack practical experience in big business administration. Both the Staff Comptroller and Line Commanders must work towards greater mutual understanding and appreciation of their optimum interdependence and functional relationships.

SCHOOLS ATTENDED:

Stanford University, BA (Econ), 1940
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. George Washington University, Comptrollership Course, 1953
2. Bureau of Aeronautics, Supply Division, Special Assistant for Manpower and Facilities, Navy Department, Washington 25, D.C.
3. Deputy Comptroller, Commander Naval Air Forces Pacific, NAS, North Island, San Diego, California
4. Supply Officer, USS BENNINGTON, CVA-20, FPO, San Francisco
5. Director, Financial Control Division, General Stores Supply Office
6. Promoted to Commander, USN, 1954

TITLE: "THE COMPTROLLER AS A SERVANT OF TOP MANAGEMENT"

AUTHOR: John N. Hughes, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Top management must be fully aware of all the circumstances surrounding the basis upon which it is proceeding.

SCOPE AND SUMMARY:

With the mounting complexity of today's business, there is more competence required in order to meet the mounting problems of management. The comptroller can serve management by recognizing how the accounts can serve top management, and he must be able to translate the technical language of accounting into terms that will be meaningful to the business management, for only as management understands the reports and uses them as a basis for management action ... only then... will there be any value in the accounting reports.

This paper goes on to discuss the importance of the controllership function, the desirable qualifications of a Controller, and the line and functional responsibilities of the office. It also explains the importance of the Comptroller's role in profit planning, reducing taxes, and as an aid in industrial relations.

CONCLUSIONS AND RECOMMENDATIONS:

The facts which the comptroller provides to management will be prime bases on which management will establish its policies and long range plans. The manner in which he interprets and analyzes the information furnished will have a far reaching effect upon such policies and plans. It becomes vitally essential therefore, that the comptroller keep his viewpoint that of the broadest possible perspective.

His viewpoint must also be forward looking rather than backward looking. He must be concerned with recognizing in advance and directing the attention of management toward unfavorable trends or potential developments so that they may be forestalled. To do this he must be much more than just an accountant, he must have a good understanding of his business generally. The position therefore offers to a successful incumbent an excellent preparation for higher management positions.

SCHOOLS ATTENDED:

George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954

   Retired Captain, USN

TITLE: "THE COMPTROLLER: IS HE A GOOD CANDIDATE FOR TOP MANAGEMENT?"

AUTHOR: W. W. Stetson, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Is the comptroller an outstanding candidate for top management positions in the future?

SCOPE AND SUMMARY:

Gives a brief background on the comptroller concept in business and explains why, as business firms expanded, there was a need for the comptroller.

Discusses the comptroller and his functions: (1) the accounting function, (2) the advising function, (3) the forecasting function, and (4) the managing function.

One of the most important qualities a man must have to fulfill the comptroller's job is to have a knowledge of the company's overall aims and problems. He must be well versed in accounting, economics and human relations.

The comptroller must be a "jack of all trades" and master of his own besides.

CONCLUSIONS AND RECOMMENDATIONS:

The qualities of an ideal executive are: leadership, (2) business knowledge, (3) decisiveness, (4) ability to recognize merits and faults.

The comptroller is extraordinarily well qualified for top positions in the fields of special business knowledge, but is sadly lacking in those intangibles which seem to be necessary attributes of all successful commanders, that of leadership. The comptroller as a specialist is not prime material for top management positions, but some training and experience in the field is a great aid to the top executive.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1942
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. VAH 7, OinC Detachment
3. FasRon 51, C.O.
4. NAS Corpus Christi, Comptroller
   Promoted to Commander, USN, 1954

TITLE: "THE COMPTROLLER'S ROLE IN THE DECISION MAKING PROCESS"

AUTHOR: Thomas E. Foster,Jr., Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What is the comptroller's raison d'etre?

SUMMARY AND SCOPE:

Discusses the manager as a decision maker; analyzes the decision-making process; and relates the historical development of the comptroller's role to his postulated basic purpose -- furnishing information to assist the manager in discharging his decision-making responsibility.

CONCLUSIONS:

The manager's basic function is decision-making. The comptroller's primary function is to collect, analyze, interpret and present to the manager information which will facilitate the decision-making process.

SCHOOLS ATTENDED:

Emory University, BA, 1940
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Staff, Commander Service Force, U.S. Pacific Fleet

TITLE: "THE BUDGET: IS MANAGEMENT SLAVE OR MASTER?"

AUTHOR: Perry Hall, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

The military budget process is forcing our top military leaders to devote more time to haggling among themselves over limited funds than trying to plan together for a defense program.

SCOPE AND SUMMARY:

This paper reviews the present budgetary process within the three services and points out the differences in philosophies and methods including the use of automatic data processing. Methods used by industry are also reviewed and a systemic system of budgeting is proposed.

CONCLUSIONS AND RECOMMENDATIONS:

The present budget system promotes parochial attitudes resulting in intra and inter service rivalry. Cor-ordination can be achieved by the establishment of a standard system of management by the Department of Defense. The use of computers is the key to standardization and should be instituted only after a comprehensive study by a competent committee of the same calibre of the Franke Committee.

Top military management has not investigated the potential of computers in the decision-making process. The use of computers and operations research type techniques will permit rapid and detailed study of the many alternatives presently confronting the armed forces. Standardized coding of all functions will permit detailed analysis based on machine information rather than biased and over-zealous "cases" submitted by the separate military services. The standardized information will be formulated into a program budget by the JCS who will present this "Department of Defense Budget" to the Congress. The approved program budget will be the basis of an operating budget which outlines what is to be done in detail. Financial management as presently set up by Title IV of Public Law 216 will serve as the control of defense spending utilizing centralized reporting by a transceiver-computer network.

SCHOOLS ATTENDED:

U.S. Naval Academy, BA, 1942
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. CO, USS BETELGUESE, AK260

COMPTROLLERSHIP IN THE NAVY

CONTENTS

TITLE: "A CONCEPT OF THE ROLE OF THE COMPTROLLER IN THE NAVY DEPARTMENT"

AUTHOR: James V. Bewick, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Defines the concept of the role of the comptroller in the Navy Department.

SCOPE AND SUMMARY:

This paper discusses the basic concepts of Comptrollership and how the Office of the Comptroller has evolved during the time that it has functioned.

Since the role of the Comptroller is "inescapably a reflection of management's own concept of it," that is how the role of the Comptroller in the Navy should be approached. The role of the Comptroller, and his eventual contribution to top management of the Navy, will be substantially no different from the position and contribution of his predecessors in industry. Logical goals of economy, efficiency, and financial as well as operational good sense, are no different in the military than they are in private business. He must establish and maintain standards for the full and best use of available dollars, the minimization of errors, fraud, and waste, and an emphasis on clear, concise, and logical planning are just as important to the Navy as they are to business.

CONCLUSIONS AND RECOMMENDATIONS:

The position of the Comptroller was established by Public Law 216 and his position was delineated to include the fields of budgeting, accounting, progress and statistical reporting, and internal audit. The office was established to promote economy and efficiency in the military establishment. There is also a stress on budgetary preparation and execution.

Slowly the role of the Comptroller in the Navy will approach that of his counterpart in industry, and he will prove himself to be management's most useful tool.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS 1933
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. OPNAV COMPTROLLER
3. Commanding Officer, APA 27 G, Clymer
4. Comptroller, NAVGUNFACT

TITLE: "MANAGEMENT ENGINEERING, CONTROL VS SERVICE"

AUTHOR: Theodore T. Miller, Captain, USN

PROBLEM RAISED BY RESEARCH PAPER:

Should the control officer of the Navy be line or staff?

SCOPE AND SUMMARY:

This paper gives the background information pertaining to existing regulations, directives and organization which is considered essential to determine the best position in the organization for the man who controls. It also gives some information on the Office of the Management Engineer.

CONCLUSIONS AND RECOMMENDATIONS"

The duties of the Management Engineer, if placed in a line position, could not be performed effectively. If in a staff position those same duties can be performed effectively. The similarity between the duties of the Management Engineer and the Comptroller are apparent and the Comptroller should be a staff officer. All officers, however, should practice the principles of good management. When conditions permit, the establishment of an office of Management Engineer in the organization, he would best perform the function of efficiency and economy in the capacity of a staff position.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952

Retired RADM, USN

TITLE: "COMPTROLLERSHIP, A CONCEPT"

AUTHOR: John H. Cain, Commander, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

The law creating comptrollers for the various Armed Services allowed considerable latitude in their functions, duties, and responsibilities. The audit office pinpoints soft or trouble spots using expenditures as a yardstick. The Comptroller does not dig into the troubled spots to determine the causes: poor supervision, faulty materials or others. Is the Comptroller's Office performing all the control functions that it should?

SCOPE AND SUMMARY:

Control in the Navy is exercised through measuring the amount of program a budget dollar has purchased. The Comptroller locates soft spots, short falls and other deficiencies by auditing expenditure accounts. The responsibility for correction of these deficiencies then becomes the responsibility of the management bureau and the activity commander. The only means of knowing the deficiency has been satisfactorily eliminated is to make another audit and compare the findings with the previous audit. The Comptroller's control over various programs is only through the budgetary process. The need for a program, its scope, its staffing, management of, and evaluation of results rests with other management officials or entities. The Navy Comptroller thus performs only a portion of the functions, which the author believes should be his, if the Navy Department is to obtain the best in financial management.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy's control functions are diffused and as a result it is not getting the best financial management possible under existing legislation.

The Navy Comptroller's Office should be an integrated organization in which all elements of control, and not just budget, accounting, and audit, should be centralized. The Comptroller should have an organization which could:

a. Evaluate programs to expand, reduce, or eliminate them on the basis of need to be served and cost.

b. After uncovering soft spots, determine causes therefor, propose remedies, and follow up on corrective action taken.

c. Be the central source of financial and management information on which the Secretary and CNO base their decisions.

SCHOOLS ATTENDED:

University of Mississippi, BS in CE (1931), CE (1932)
U. S. Naval War College, Advanced Course, 1948
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Head, Facilities Branch, Shore Station Development Board, CNO
3. Staff Officer, Office of the Navy Comptroller, Navy Department, Washington, D.C.

TITLE: "COMPTROLLERSHIP ASHORE"

AUTHOR: Richard T. Pratt, Captain, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

To stimulated thinking on the part of naval officers who are unfamiliar with the field of comptrollership, particularly as it applies to field activities of the naval shore establishment.

SCOPE AND SUMMARY:

It is this writer's contention that control means command, and that the comptroller is a staff assistant to the commanding officer for the purpose of collecting, analyzing, interpreting and presenting factual data to the commanding officer to enable him better to control or command his station.

The author then examines some major considerations in the actual implementation of comptrollership at a shore station. He discusses the climate and the commanding officer and how the comptroller fits in the organization. He touches on the military and the civilian comptroller and the disadvantages and advantages of having the accounting function and management engineering under the comptroller.

CONCLUSIONS AND RECOMMENDATIONS:

Five basic conclusions may be drawn. They are: (1) management philosophy of the Navy is sound; (2) comptrollership is not an attempt to usurp the powers of command but is a service to reinforce the strength and effectiveness of command; (3) comptrollership in the Navy is founded in law; (4) comptrollership as practiced in business is not incompatible with the management philosophy of the Navy; (5) comptrollership ashore calls for an intelligent and inquisitive approach in which the commanding officer must play the dominant role and the comptroller and the department heads must perform as an active supporting cast to make a successful production.

SCHOOLS ATTENDED:

Rensselaer, MS, 1936
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. CNST P P CHF, Bureau Yards & Docks
3. COM STRIKEFORSO
   Promoted to Captain, USN, 1957

TITLE: "COMPTROLLERSHIP IN THE NAVY"

AUTHOR: John J. Becker, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

What is the role of the comptroller in the Navy?

SCOPE AND SUMMARY:

This paper gives a history of comptrollership in the Navy and compares it with the same functions in the Army and the Air Force. It discusses the possibility of whether the comptroller in the Navy should also have jurisdiction over administration and management (management engineers, Navy Management Office). It also discusses the possibility that CNO should have his own comptroller organization for the whole Navy, not just for OPNAV. CNO now gets his budget information from the comptroller's office on a cooperative basis.

CONCLUSIONS AND RECOMMENDATIONS:

The author believes that a knowledge of budget and financial management is extremely important and a requisite for command in the Navy. However, it is his opinion that this philosophy is not shared by top officers in the Navy today. They think comptrollership is for the supply officer or a line officer who is preparing to leave the Navy. It is his opinion that the course will not profit a line officer professionally until financial management has been better recognized as a line officer function. It is not so recognized or correctly evaluated by detail officers today.

He recommends that the name of the Navy Graduate Comptroller Course be changed to "Financial Management" or "Advanced Management." Then the course would become the most popular and sought after postgraduate course offered.

Naval officers today have neglected the comptrollership concept. The civilians in the Navy have taken over the role by default because the military officers were not trained or equipped to handle financial matters. Civilians today dominate the whole comptroller organization in the Department of Defense and the Navy. For a long while senior officers tried to ignore budgets and financial problems in the hope that if they left them alone, ignored them, maybe they would go away. Senior officers in the Navy must become better acquainted with financial

CONCLUSIONS AND RECOMMENDATIONS (Cont(d)

management if they are to be an effective part of top management in the Navy.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1935
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller 4th Naval District
3. Commanding Officer, AKA 57, CAPRICORN

TITLE: "THE ROLE OF THE COMPTROLLER OF THE NAVY IN THE ADMINISTRATION OF THE NAVY PAY SYSTEM"

AUTHOR: George C. Tracy, Lieutenant Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To set forth the role of the Comptroller of the Navy in the administration of the Navy Pay System.

SCOPE AND SUMMARY:

The amount of funds expended each year through the Navy Pay System is approximately twenty-one percent of the total Navy budget. The amount of planned expenditures through the Navy Pay System from the appropriation "Military Personnel Navy" for the fiscal year 1959 is expected to be the largest amount expended from any one Navy appropriation.

The Comptroller of the Navy now has not only technical control over the Navy Pay System, but management control over the principal Naval activities through which the Navy Pay System operates. The Comptroller of the Navy is establishing an electronic processing center at the Navy Finance Center, and also is planning to conduct all internal audits.

CONCLUSIONS AND RECOMMENDATIONS:

The Comptroller of the Navy's role in the administration of the Navy Pay System is second in importance only to the role and the preparation of the Navy Budget. Since the Comptroller now has management control over the principal naval activities through which the Navy Pay System operates, the Comptroller must now "live" more closely with his own technical guidance. The Navy Comptroller will now be playing a greater role in maintaining the morale of the Navy. Since the Comptroller has the new electronic processing center, perhaps this center should be assigned the task of compiling the Navy Budget.

SCHOOLS ATTENDED:

Brown University, BS, 1947
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. USS POCONO,AGC 16, Supply Officer
   Promoted to Lieutenant Commander, USN, 1959

TITLE: "COMPTROLLERSHIP IN THE NAVY"

AUTHOR: William M. Oller, Lieutenant Commander, SC, USN,3100

PROBLEM RAISED BY RESEARCH PAPER:

Is Comptrollership in the Navy organized and operated to provide maximum benefit to the Navy in the area of financial management?

SCOPE AND SUMMARY:

This paper traces the growth of Comptrollership in the Navy from WW I to the present time. The organization and staffing of the Office of the Navy Comptroller, all Bureaus, and typical large field activities is reviewed and compared with the intended organization and similar activities in civilian industry. Method of assignment, training, and utilization of trained personnel are also discussed.

CONCLUSIONS AND RECOMMENDATIONS:

A ten page summation of weaknesses and suggested methods to improve overall and specific deficiencies makes up the final chapter of this thesis.

SCHOOLS ATTENDED:

Franklin and Marshall College,	1943	
U. S. Naval Academy, BS	1946	(Class of '47)
George Washington University, MBA,	1960	

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Fiscal Officer, NAS Pensacola, Florida

COMPTROLLERSHIP IN NAVY BUREAUS

CONTENTS

TITLE: "THE COMPTROLLER IN THE BUREAU OF YARDS AND DOCKS"

AUTHOR: John W. Gordanier, Commander, (CEC), USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

Does the Comptroller contribute to a more effective and economic operation in the Bureau of Yards and Docks?

SCOPE AND SUMMARY:

This paper deals in the main with the Office of Comptroller in the Bureau of Yards and Docks. It briefly outlines the Naval organization and discusses the Comptroller concept in general. It then endeavors to trace chronologically the establishment of the office of Comptroller in the Bureau of Yards and Docks, to show the working relationships of the office both inside and outside the Bureau, and finally to outline the duties and responsibilities of Comptroller in this Burea.

CONCLUSIONS AND RECOMMENDATIONS:

The huge sums of money appropriated for national defense in the past has had the effect of spotlighting even the smallest appearance of waste or inefficiency before the public and Congress. Waste in military spending has practically become an editorial byword. Under these conditions, the submission and defense of the budget will become an even more difficult task with each passing year. The Comptroller will contribute more and more to efficient management of funds within the Bureau of Yards and Docks.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Comptroller, Bureau Yards & Docks
3. Staff Civil Engineer, CINCNELM
4. DPWO GND CHASN

Promoted to Captain, USN, 1955

TITLE: "COMPTROLLERSHIP IN THE BUREAU OF AERONAUTICS"

AUTHOR: William M. Crapo, Jr., Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To analyze the comptrollership functions in the Bureau of Aeronautics.

SCOPE AND SUMMARY:

This paper traces the legal and policy background of comptrollership at the bureau level and obtains a synoptic vidw of this function throughout the Department of Defense. Because of the size of the Bureau of Aeronautics and the scope of its operations, all the major functions of a comptroller are found in this Bureau. Also, because the Bureau is in a "top management" capacity in the aviation field, it is an originator of much of the comptrollership policy promulgated.

Describes the department of the comptroller or "comptroller division" in the Bureau of Aeronautics. Also describes briefly the duties of each division under the comptroller in the Bureau. The financial management cycle is divided into six major areas: (1) programming, (2) budgeting, (3) administrative control of funds, (4) accounting, (5) reporting, (6) internal auditing.

CONCLUSIONS AND RECOMMENDATIONS:

The comptroller division in the Bureau of Aeronautics is responsible for developing, coordinating, and maintaining an integrated system of staff services in the financial management area that will provide management authorities with factual data for effective management control. Also they are responsible for the preparation of the budget,for comparing program performance with the budget plan, analyzing variances therefrom, and determining where financial reprogramming may be required. They coordinate a program process and statistical reporting system and are responsible for accounting of all appropriation and funds under the control of the Bureau of Aeronautics.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Headquarters Squadron, Marine Air Wing 17

TITLE: "THE COMPTROLLERSHIP FUNCTION IN THE BUREAU OF NAVAL WEAPONS"

AUTHOR: Huston B. McClure, Commander, USN, 1100

PROBLEMS RAISED BY RESEARCH PAPER:

The combining of the Comptrollership function in the Bureau of Aeronautics and the Bureau of Ordnance by the Organizational Planning Group. The Comptrollership function for the Bureau of Naval Weapons as developed and recommended by the Group. The overlap or interrelationship of financial planning responsibility between the Comptroller, Bureau of Naval Weapons and the Program Management Organization, Bureau of Naval Weapons. The reorganization after the establishment of the Bureau wherein the budget function was removed from the Comptroller and placed under the Assistant Chief for Program Management.

SCOPE AND SUMMARY:

The organization and functions of the Comptroller, Bureau of Aeronautics, Comptroller, Bureau of Ordnance, and Comptroller, Bureau of Naval Weapons. The impact on the Comptroller function in the Bureau of Naval Weapons by removing the budgeting function and the personnel to perform the budgeting function.

CONCLUSIONS AND RECOMMENDATIONS:

The Comptrollership function in the Bureau of Naval Weapons with the budget function removed from the Comptroller area is unique in both military and business organizations. It is considered that this type of organization is not generally accepted in that the budgeting and accounting function cannot be separated. Alternatives are to revert to the Comptroller organization developed by the Organizational Planning Group, or place the entire Office of the Comptroller under the Assistant Chief for Porgram Management.

SCHOOLS ATTENDED:

Indiana State, AB, 1938
Harvard University, Postgraduate Course in Applied Communications, 1946
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Office of Deputy Comptroller, Navy Department

COMPTROLLERSHIP IN NAVY SHIPYARDS

CONTENTS

TITLE: "LIMITATIONS AND IMPLICATIONS IN THE COMPTROLLERSHIP CONCEPT IN THE OPERATION OF NAVAL SHIPYARDS"

AUTHOR: John M. Court, Commander, USN

PROBLEM RAISED BY RESEARCH PAPER:

Can the Comptrollership Concept be effective in an industrial unit of a complex governmental system?

SCOPE AND SUMMARY:

This paper deals with the background and rationalism of the Comptrollership Concept in business, government, and in the Naval industrial activities. It compares existing organization, without comptrollers, to that of private industry. It explains why comptrollership would merely add to overhead due to the inability of field activities to take corrective action demanded by financial analysis. It deals with the basic difference of money or profit making group and a service organization. Deals with political pressures and the necessity for a military posture regardless of expense.

CONCLUSIONS AND RECOMMENDATIONS:

Place the Comptroller on an executive level rather than on a staff level, as in industry.

Emphasis of Comptroller Concept at departmental level rather than in the field activities.

Leave the Naval Shipyards as they were previously organized in order to avoid futile increases in overhead and confusion of lines of authority.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS,	1936
U.S. Naval Postgraduate School, (Marine Architecture),	1941
George Washington University, MBA,	1952
William & Mary at Norfolk (Economics, Money & Banking),	1958
William & Mary at Williamsburg (Candidate for Master of Laws and Taxation),	1960

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Bureau of Ships, Assistant Comptroller
3. Senior Assistant Supervisor of Shipbuilding at Newport News, Virginia
4. Comptroller, Norfolk Naval Shipyard
5. Retired as Captain, March 1, 1959

TITLE: "A CONCEPT OF NAVAL SHIPYARD COMPTROLLERSHIP"

AUTHOR: Joseph A. Sestak, Lieutenant Commander, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

What is the concept of Comptrollership in a Naval Shipyard?

SCOPE AND SUMMARY:

Starts with a definition of what comptrollership is, and what the functions of the comptroller are. This author believes that in order to realize the full potentialities of the job, it is important that the comptroller have a vast amount of operating experience in varied fields pertaining to the industrial activity with some skill and knowledge of accounting.

The proposed functions of a comptroller in a Naval shipyard would be primarily associated with such classifications as control, interpretation, coordination, auditing and planning. These functions would be exercised through the use of such mediums as budgets, statistics, and management audits. The comptroller would operate as a member of top management, and should consider very carefully his role in human relationships with other members of the staff. The comptroller has replaced the former Fiscal Department and has the duties of Internal Control Division, Budget and Statistics Division, Administrative Division, and the Accounting and Disbursing Division. The latter division is subdivided into the General Accounting Branch, the Cost Accounting Branch, the Appropriation and Property Accounting Branch, the Machine Accounting Branch, and the Disbursing Branch.

CONCLUSIONS AND RECOMMENDATIONS:

Certain limitations exist which affect the extent of control that a Shipyard Commander has over the operations of the shipyard. This, in turn, limits the full effectivenss of a Comptroller. It is felt that improved performance and control would result if some of these limitations were eliminated such as decentralization of control as responsibility and authority are merged properly together.

The success of a comptroller ship concept and the organization within which it operates calls for the continued acceptance and cooperation by all levels of top management.

SCHOOLS ATTENDED:

Massachusetts Institute of Technology , BS, 1949
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. BuShips, Ship Repair Supt.
3. CA 28, USS LOUISVILLE, Budget
4. COMDESLANT, Staff Material
5. NSYD, Philadelphia, Production Analysis Supt.
   Promoted Commander, USN, 1955.

TITLE: "OVERHEAD IN THE NAVAL SHIPYARD"

AUTHOR: A. L. Waldron, Captain, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

Could shipyard workload and "overhead" costs be correlated, and a control "standard" be formulated therefrom?

SCOPE AND SUMMARY:

The author used graphical means to present his experience over a period of one year while stationed at a shipyard. He discusses the factors affecting the problem.

CONCLUSIONS AND RECOMMENDATIONS:

It seems quite possible to correlate the eleven naval shipyards within statistical probability, and control "standards" could be graphically presented for management use. It was recommended that the procedure be tried and it was (partially) for a period of one year or so. The information developed and strengthened the correlations in the areas used.

SCHOOLS ATTENDED:

Massachusetts Institute of Technology, ME,1949
George Washington University, MBA,1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. BuShips, Budget Section

TITLE: "MAINTENANCE OF SHIPS OF THE ACTIVE FLEET

AUTHOR: Paul B. Smith, Commander, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

The problem of material readiness of ships of the active fleet of the U.S. Navy as a force ready for limited or total war.

SCOPE AND SUMMARY:

This paper discusses methods of budgeting, spending, accounting and cost control for operation and maintenance funding for active fleet ships. Operation and Maintenance, Navy, appropriation accounting is discussed in general terms with specific details of Budget Activity for the active fleet. Problems of naval organization as they affect or are affected by the O&M budget are discussed. Particular emphasis is placed on present and past problems of ship overhaul and repair in naval shipyards now and possible needs.

CONCLUSIONS AND RECOMMENDATIONS:

In the area of Operation and Maintenance funding increasing control is being exercised by the Secretary of Defense. Present financial management programs appear to be pointed toward a single O&M appropriation for the three Services.

The bilinear organization of the Navy is not amenable to the new and planned O&M budgeting procedure. The organization should be revised along the Chief-of-Staff concept of Air Force and Army.

The Navy appears headed into an era of a new, modern and smaller Navy where operation and maintenance costs per ship will be higher.

SCHOOLS ATTENDED:

1. U.S. Naval Academy, BS, 1941
2. USN Postgraduate School, MS, 1948
3. George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Naval Comptroller Course, 1960
2. U. S. Naval Shipyard, Charleston, S.C.

COMPTROLLERSHIP IN THE FIELD

CONTENTS

TITLE: "ORGANIZING AND STAFFING A COMPTROLLER ORGANIZATION AT A FIELD ACTIVITY

AUTHOR: Jerome Cherry, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What is the proper function to be assigned to the comptroller?

SCOPE AND SUMMARY:

Various authorities disagree what role should be assigned to the comptroller and this paper tries to define that role with special regard to a field activity which already has a going organization. This writer leans toward staffing by military personnel rather than civilian, but a shortage of manpower may prohibit the use of more military than absolutely essential.

This paper also covers the legislative background for the establishment of the Comptroller in the Military department, the mission and functions of a Comptroller's officer at a field activity which has already been established and the personnel requirements.

CONCLUSIONS AND RECOMMENDATIONS:

Comptrollership is a staff function and as such is designed to assist the Command in the efficient and economical operation of the activity. The objective of the command is the promotion of economy and efficiency in operations. The organization for a Comptroller must be flexible and should be tailored to fit the local needs. The following instruments must be under the control of the Comptroller; budget, accounting, internal control and statistical reporting. These accounting and reporting devices furnish the basic information which makes possible "the process of determining whether an actual operation is proceeding as desired and of evaluating the facts obtained."

SCHOOLS ATTENDED:

RAND MACON, BA, 1936
GEORGE WASHINGTON UNIVERSITY, MBA, 1952

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Staff Supervisor, EUCOM STAFF
3. Invent. Finance, ASO, Philadelphia

Promoted to Captain, USN, 1957

TITLE: "IMPROVED YARDSTICKS FOR NAVY SUPPLY OPERATIONS"

AUTHOR: William B. Durant,Jr., Captain, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How can we appriase the productivity of a field installation?

SCOPE AND SUMMARY:

The purpose of this paper is to examine the standards used for evaluating performance of supply functions in the Navy and to offer some thoughts for improved application of this type of management tool. For comparison, the work measurement system and standards used by the Army Quartermaster Corps are also analyzed.

In view of the scope of the property management functions of the services, it is patent that a great need exists for a system of controls and statistics which will give an adequate measure as to the effectiveness and economy of each service in the performance of these functions. One such approach is the work measurement system, from which standards of performance can be statistically derived. Some measure of service performance can be derived from this system and it has the advantage of being less costly and easily applied.

It is in the preparation of the Navy-wide budget for submission to Congress that the national yardsticks for supply serve perhaps their most useful function. From the projected operations of the fleet and other plans promulgated by the Chief of Naval Operations, the Bureau of Supplies and Accounts is able to develop with considerable accuracy an estimate of the measurement tons which the supply system will have to handle in support of such operations.

CONCLUSIONS AND RECOMMENDATIONS:

Supply is only one of the many functions performed in the Navy which should be reported upon to top-level management, and consequently, the need has been felt at the Secretary of Navy's echelon for one work-unit which would reflect the total supply work load and which could be converted into a standard for measuring the overall performance of the various bureaus in this function.

SCHOOLS ATTENDED:

Harvard College, BA, 1939
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Supply Pl Pol Director, Bureau Supplies and Accounts, Washington, D.C.
3. General Supply, CVA 34 ORISKANY
4. COMSERVRON 3, STF
5. OPNAV OP 41
   Promoted to Captain, USN, 1958

TITLE: "ORGANIZING A COMPTROLLER'S OFFICE IN A U. S. NAVAL TEST AND EVALUATION FACILITY"

AUTHOR: George R. Fraser, Commander, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

How should the Comptroller's Office be organized in a Naval Test and Evaluation Facility?

SCOPE AND SUMMARY:

This paper discusses the present organization of a Test and Evaluation Facility and then proposes a new organization based on using the talent of the Comptroller to the best advantage. It further breaks down the functions of the Comptroller's department and how it would function as to his role as the Budget Officer and his responsibility for allotments and funding and maintaining a Statistics and Reporting division for fiscal reports. He would also act as a Management Engineer to determine how available funds can be spent for proper upkeep of the facility and how to achieve the best level of employment. He would make recommendations on what work should be accomplished in the technical shops of the facility and for what work it would be more practical and expedient to accomplish by means of contracts. The Planning Section would be another one of the Comptroller's responsibilities. Here he should coordinate all the planning accomplished at the facility and plan future activity.

CONCLUSIONS AND RECOMMENDATIONS:

Too many senior military personnel have been reluctant to become involved in any financial arrangement or planning. They are contented as long as they have the money, but are at a loss when their money runs out or they are required to justify more. The Comptroller must sell the fact that economy in management is important if our national way of life is to be maintained. He must remember that he is in a staff position and has no line authority. The Comptroller can only look forward to hard work with continued chipping away at inefficiency resulting in an eventual efficient and effective organization.

SCHOOLS ATTENDED:

George Washington University, BA, 1952
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE

1. Navy Comptroller Course, 1952
2. ELXENG P P Dir, Bureau Aeronautics
3. Air WRF RS AD, ONR Boston
4. Executive Officer Aviation Shore Activity, Avionfac Indnpls

TITLE: "COMPTROLLERSHIP IN A NAVAL DISTRICT"

AUTHOR: Rex B. Little, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

How is the Comptrollership function handled in a Naval District?

SCOPE AND SUMMARY:

This paper brings together the specific functions and responsibilities of the comptroller as delineated to date, the author's interpretation of those functions as applied in the field, and the district comptroller's office organization as proposed and as tried so far. It includes some basic "how" and "whys" of executing the comptroller's functions, and quotes pertinent excerpts from the writings of those in authority and those in current comptroller positions.

CONCLUSIONS AND RECOMMENDATIONS:

The District Comptroller is to perform his functions with regard to all appropriated funds administered by the Commandant. His is and will be a line captain's billet, reporting to the Chief of Staff or, on occasion, directly to the Commandant, as instructed. He is a staff officer under the sole command of the Commandant; there is no line function connecting him directly with the Comptroller of the Navy or any bureau comptroller; any authority he exercises is in the name of or by direction of the Commandant, and any orders he receives emanate from the Commandant or his Chief of Staff.

The primary job is to promote, by advising, economy through cost consciousness and more efficient and effective financial management....and that economy does not necessarily mean reducing a dollar figure every time you see it!

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1932
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. 12th Naval District
3. Commanding Officer, APA 31 MONROVIA
4. Comptroller, SACLANT
5. COMSTSELMAREA, MSTS ELM AREA

TITLE: "COMPTROLLERSHIP IN FREIGHT TRANSPORTATION IN THE NAVY WITHIN THE CONTINENTAL UNITED STATES"

AUTHOR: Lincoln L. Letterman, Captain, SC, U.S. Navy

PROBLEM RAISED BY RESEARCH PAPER:

Would following accepted comptrollership principles result in a reduction in the cost of freight transportation within the continental United States?

SCOPE:

Discusses possible areas of savings which exist in the field of transportation, within the continental United States, on shipments moving under Government bills of lading.

SUMMARY:

With the passage of Public Law 216, amending the National Security Act of 1947, overexpenditure of public funds became a thing of the past. Accordingly, it became imperative that the Navy develop tighter controls over the shipment of materials by land, waterway or air. Budgetary restrictions made it essential that comptrollership principles be applied, to the end that maximum benefit would accrue to the Navy for each dollar spent on transportation.

With authority for ordering movements of material being widely held, the lack of precise controls over transportation costs, arising therefrom, posed a considerable problem. Without proper controls, no assurance existed that tonnage controls, and hence allocated funds, would not be exceeded.

Suggestions are contained for improvements in budget formulation, accuracy in document preparation, development of means for determining and administering transportation allocations, methods of packing materials for shipment and restrictions on the use of premium forms of transportation. Also included is a discussion of improvements in the redistribution of material.

CONCLUSIONS:

From the standpoint of cost of operation, as well as administration, controls through tonnage allocations would be ineffective. Barriers of jealousy, selfishness, and uncooperativeness would have to be overcome and eliminated. Better control is required just to maintain the status quo in the transportation function area. Centralized control would assist in the development of an

effective budget. Studies of the problem by various activities, both at the Washington, D.C., as well as at the field levels, should result in substantial improvement in the administration and control of Navy transportation costs.

RECOMMENDATIONS:

It is recommended that a single controlling agency or office be made responsible for all expenditures of funds for transportation costs of Navy material being moved within the continental United States. This would enable closer fund control by (1) knowing what is spent, (2) who is spending it, (3) relating expenditures to budgeted funds, and (4) providing measures to reduce spending through having a "control" medium imposed over all transportation, ever alert for wasteful practices.

SCHOOLS ATTENDED:

University of Washington, BA, 1938
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Officer-in-Charge, Navy Regional Accounts Office, Great Lakes, Illinois
2. Executive Officer, Electronics Supply Office, Great Lakes, Illinois
3. Staff, COMSERVPAC (Budget Officer in Pacific Fleet Maintenance Office)

TITLE: "A CONTROLLER'S HANDBOOK FOR NAVAL AIR STATIONS"

AUTHOR: Michael G. O'Connor, Captain, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

What are the functions and responsibilities of a controller at a naval air station?

SCOPE AND SUMMARY:

This paper summarizes the general guide lines and desirable methods and procedures that may prove useful to officers assigned as controllers at naval air stations. Scope of the paper is limited to maintenance and operation areas of expenditures. This paper begins by defining what a controller is. First he is a translator, using his previous operating experience and knowledge to translate the commanding officers' operating plan into corresponding financial plans. Secondly, he is an analyst who analyzes financial factors for the commanding officer. Third, he is an advisor to the commanding officer and department heads in financial procedures. Of the three, the most important is analysis. The major duty of the controller is to clarify the relation between the various channels of financial receipts and expenditure by correlation, and by analysis to predict the effect of avocation and expenditure so that causes may be controlled for the accomplishment of the ultimate objective, and the mission of the station.

The tools with which the controller will work: (1) accounting, (2) budget, (3) allotments, (4) work measurements, and (5) station planning. The author also gives a list of publications which the controller will find useful. He gives an outline of the controller's organization on a naval air station. He recommends that the organization for the controller's department be kept at a minimum at inception and be expanded by degrees in the direction that experience and increasing responsibilities dictate.

CONCLUSIONS AND RECOMMENDATIONS:

Financial planning must be done on a long-term basis with regular interim reviews. In addition, these interim reviews should extend the previous planning so that a rolling or continuous financial plan is maintained. Planning should match the intended consumption of resources with departmental allocation to expense centers and progress review and should reconcile the expenditure accounts with the allotment account. Planning and criteria used in planning should be based on expectancies and forecasts. Planning and progress review should be aimed at the ultimate objective of the station and all secondary or collateral planning. Implementation should

CONCLUSIONS AND RECOMMENDATIONS (Continued)

be related to the station mission in order to judge the benefit or value of the proposal.

Finally, the comptroller must act as a staff occier. The staff has no right since their authority is only the delegated authority and it cannot bear the responsibility of the commander and they must adhere to his policies or doctrine in all cases.

The controller must not establish policies in the absence of the commander. Let the line act as this is their responsibility. A controller's function is advice; let it remain so.

SCHOOLS ATTENDED:

George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. NAS, Atlantic City
   Reitred Captain, USN (Ret.) 1959

TITLE: "THE COMPTROLLER'S ROLE IN THE FINANCIAL MANAGEMENT AT THE NAVAL RESEARCH LABORATORY"

AUTHOR: Ralph D. Ettinger, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To study financial management as practiced by the Naval Research Laboratory.

SCOPE AND SUMMARY:

This paper begins with a short history of the Naval Research Laboratory, from its conception in 1923. The laboratory has two principal functions: (1) the initiation, coordination, promotion, and planning of naval research; (2) to augment and coordinate research in other bureaus.

This paper goes on to explain the internal organization of the laboratory and the comptrollership concept as understood there.

The comptroller at the Naval Research Laboratory must be available at all times for the director to answer the following questions: (1) what is the plan under which we are operating? (2) what are our accomplishments under observation as compared with the plan? (3) why do the accomplishments differ from the plan? (4) what can top management do so that the plan can be accomplished?

The comptroller is authorized to perform the following functions: (1) budget, (2) internal allocations to the research effort of over four hundred research jobs, (3) determination of the overhead rate, (4) recommend plans and implement planning of the research effort, (5) establish proper functions of accounting within these budget patterns, (6) disbursement for all payable civilian and military payment.

CONCLUSIONS AND RECOMMENDATIONS:

The comptroller at the Naval Research Laboratory attains his objective by contributing to the most effective and efficient execution of authorized programs and provides staff services of sound financial planning to support operations. He furnishes a continuous service of comparison, and analysis, and presentation of actual performance with assigned programs and objectives. He evaluates cost and energy, time, materials,and money so as to serve as a basis for timely decisions by the director,and assures for the director the most effective balance of availability and use of resources.

SCHOOLS ATTENDED:

University of Maryland, BA, 1951
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Comptroller, Naval Air Station, Jacksonville, Florida.
3. OPS AV SHR ACT, Naval Air Station, ATSUGI

TITLE: "COMPARATIVE STUDY OF COMPTROLLERSHIP FUNCTIONS WITH EMPHASIS ON FIELD ACTIVITIES OF THE BUREAU OF SUPPLIES AND ACCOUNTS"

AUTHOR: Wallace L. Atkinson, Jr., Captain, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What is the function of the comptroller in the Department of the Navy?

SCOPE AND SUMMARY:

This paper discusses the history of the comptrollership function in industry and how the controller serves in his accounting function and as a treasurer in various industrial activities.

Also discusses the Navy's policy with regard to the comptrollership function and particularly with regard to the Bureau of Ordnance, the Bureau of Ships, and the Bureau of Supplies and Accounts.

This paper has attempted to present a comparison of the application of comptrollership functions both within the Navy and with civilian practice.

CONCLUSIONS AND RECOMMENDATIONS:

Comptrollership organizations should be established at all supply depots and supply demand control points unless specific local conditions justify an exception. A civilian deput should be assigned to maintain organizational integrity and continuity of effort. The author also recommends that the existing planning and comptroller departments be disestablished. Comptrollership should be a department in itself and other functions, such as military planning, should be in separate departments. Care should be taken in disestablishment of the management planning divisions so that future duplication of effort will be avoided. Also recommends that the separation of accounting and dispersing from the comptrollership function be continued.

The comptroller should act in the capacity as advisor to the commanding officer and only supervise the staff functions directly related to his mission and not be assigned burdensome operational responsibilities.

SCHOOLS ATTENDED:

Washington University, BA, 1938
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Navy Comptroller, Washington, D.C.
3. NSC PEARL HARBOR

Promoted to Captain, USN, 1957

TITLE: "FIELD ACTIVITY COMPTROLLERSHIP"

AUTHOR: David I. Carter, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To reduce the process of the Marine Corps field activity comptrollership to a broad understandable reference.

SCOPE AND SUMMARY:

This paper covers the development of the comptrollership function and its authority through Congress, the Department of Defense, the Department of the Navy, and the U. S. Marine Corps. Discusses the field activity fiscal operation involving appropriations, accounting activities, authorizations, allotment accounting code numbers, budgeting and accounting.

CONCLUSIONS AND RECOMMENDATIONS:

1. There is no clear delineation of responsibility between the supply and the fiscal functions in the Marine Corps.
2. The field activity's primary source of reference, the Navy comptroller manual, is tailored to save the Navy's bureau-type organization structure rather than the Marine Corps' line and staff organization. The manual should be interpreted in a light of Marine Corps organization where necessary.
3. Guide lines issued from Headquarters Marine Corps are vague and stereotyped to the extent that they provide little, if any, real assistance at the field level.
4. Budget committees should be used where possible.
5. Legal responsibility should be removed from field activity fund authority and appropriate administrative responsibility be retained as adequate control.

General Shupe said, "We may not have the best fiscal organization, but for the first time the Marine Corps knows where its money is being spent."

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956

TITLE: "REQUIREMENTS AND PROCEDURES OF COMPTROLLERSHIP AT MAJOR NAVAL AIR STATIONS"

AUTHOR: Robert E, Doherty, Lieutenant Commander, USN,1310

PROBLEM RAISED BY RESEARCH PAPER:

What is the assignment of the comptroller at any of the larger air stations?

SCOPE AND SUMMARY:

This paper discusses the objectives, organization, and the policy of comptrollership at air stations. Explains the financial management cycle in programming, budgeting, budgetary control, accounting, reporting, progress review and analysis, and internal auditing. Also gives the organization of the comptroller department.

Covers the administration control of funds, budgeting, how special financial reports are handled and how the comptroller generally deals with reports and records. Also suggests charts and graphs which should be maintained by a comptroller at a naval air station.

CONCLUSIONS AND RECOMMENDATIONS:

1. The concept of divorcing responsibility for accounting from the comptroller's office is sound. The comptroller should not be assigned the responsibilities now assumed by the fiscal officer.
2. The human relations aspect of this job is of paramount importance.
3. There is a need for a summary financial report system. Current reporting system is excessive in number.
4. The allotment system of fund administration needs improvement.
5. Cost accounting and industrial funds and their use is still an open question.
6. The allotment system, which fosters the chasing of allotment limitations, in general expresses the whole philosophy of the current fund instructure.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1941
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, Bureau Aeronautics Prod Div
3. Bureau Weapons, Prod Qual

TITLE: "FIELD ACTIVITY COMPTROLLERSHIP"

AUTHOR: Owen G. Jackson, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How is the comptroller organization established within the guidelines promulgated by Headquarters Marine Corps for the major fleet marine force supporting stations.

SCOPE AND SUMMARY:

This paper presents the legislative foundation for comptrollership and subsequent methods of implementation by various military departments. It proposes a solution for the comptroller organization on the activity level. It attempts to portray the internal functioning of the organization as proposed.

The organization proposed in this paper has been developed along the basic guidelines of Marine Corps order 5450.2 with due consideration given to the concept of comptrollership as set forth in Title IV of the National Security Act Amendments of the various sunsequent interpretations of the Act by the Departments of the Defense and Navy.

CONCLUSIONS AND RECOMMENDATIONS:

The organization as presented in this paper should be able to provide the commander with a fully coordinated staff service in the field of financial management. The organization is set forth in Appendix I in the paper.

SCHOOLS ATTENDED:

University of Missouri, BS
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Budget Branch, Fiscal Division, Hq M.C.

TITLE: "THE FUNCTIONS OF COMPTROLLERSHIP AS APPLIED TO A NAVAL AIR STATION"

AUTHOR: Hugh K. Laing, Captain, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To sketch briefly the functions of the comptrollers in the Navy and the duties that should be performed by a comptroller at a field activity.

SCOPE AND SUMMARY:

This paper discusses the rapid rise in number of comptrollers in the Navy and sketches briefly the functions which can and should be performed by a comptroller at a field activity, and outlines the help which he can give to all departments to improve the efficiency and effectiveness of their organizations. It discusses the historical origins of comptrollership both in industry and government and summarizes the reasons found for continuing the office of the comptroller in government and for developing it to its presently well-organized state and high position in industry. It discusses the functions of comptrollership in the Navy at the highest level of management and at the field activity of the Bureau of Aeronautics, emphasizing the assistance which a comptroller can give to his commanding officer. Finally, it devotes some time to intangibles, including the qualities needed by an officer who is to be a successful comptroller and the relationships which the comptroller should develop with other officers of the activity, particularly at a naval air station.

CONCLUSIONS AND RECOMMENDATIONS:

It is essential that the comptroller be able to observe and comprehend his station as a financial and operational entity and place its component parts in their proper perspective in relation to each other. No part should be slighted or over-emphasized to the detriment of the command as a whole. He must understand and keep clearly in mind the primary and secondary missions of the command in order to make the best use of financial-management planning to aid the station to accomplish its missions as economically as possible, consistent with being fully effective. He should have ready the answers to questions asked of every comptroller: "Where are we going? What courses of action are available to us and which would be the best one to take?

SCHOOLS ATTENDED:

University of Minnesota, BS, 1936
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. NS SANGLEY PT, C.O., Shore Activity

COMPTROLLERSHIP IN THE MARINE CORPS

CONTENTS

TITLE: "A SURVEY OF COMPTROLLERSHIP WITH PARTICULAR EMPHASIS UPON ITS APPLICABILITY TO THE MARINE CORPS"

AUTHOR: Robert J. Bear, Lieutenant Colonel, U.S.Marine Corps

PROBLEM RAISED BY RESEARCH PAPER:

The need for a Marine Corps Comptroller.

SCOPE AND SUMMARY:

Industrial Comptrollers Comment. Philosophy of Control. Development of Comptrollership within the Department of the Navy and in the Marine Corps. Setting up a Comptroller Organization. Fundamentals of Progressive Comptrollership.

CONCLUSIONS AND/OR RECOMMENDATIONS

The Marine Corps should appoint a Comptroller to build a modern progressive Comptroller organization tailored to meet the particular requirements of the Marine Corps.

SCHOOLS ATTENDED:

Cornell University, BS, 1940
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Comptroller, Marine Corps Supply Center, Albany, Georgia
3. Head, Management Engineering Branch, Headquarters Marine Corps, Washington, D.C.
4. Director, Administrative Division, Marine Corps Supply Activity, Philadelphia, Pennsylvania

TITLE: "ORGANIZATION OF A U.S. MARINE CORPS DEPOT OF SUPPLIES"

AUTHOR: Elbert D. Graves, Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How should a Marine Corps Depot of Supplies be organized?

SCOPE AND SUMMARY:

The mission of a Depot of Supplies is that it is responsible for the procurement, storage, and issue of all classes of supplies of all supply categories except ammunition. This paper deals with the organization required to fulfill the mission established by the administration. Organization charts are drawn for the author's proposed method of organization and compared to the standard organization of Marine Corps Depots of Supplies as promulgated by the Commandant of the Marine Corps. The author's viewpoint is more along the lines of analyzing the organization, rather than quarreling with the existing organizational lines as established by the Marine Corps.

CONCLUSIONS AND RECOMMENDATIONS:

Since the organization of the unit is fundamental, it should be treated with respect, but there should be a continuous effort to develop and improve it.

SCHOOLS ATTENDED:

Indiana University, BS, 1940
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Office of Budget Reports, Nav Compt, EXOS
3. Asst. Director for Marine Appropriations

TITLE: "THE S4 AND THE SERVICE BATTERY"

AUTHOR: Henry E. Wold, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How the S4 or the regimental or battalion logistics officer became the service battery commander.

SCOPE AND SUMMARY:

Service battery, as it was set up, has one function and one function only. This was to provide services of a specialized nature to the battalion generally and to the firing batteries in particular. Previously, this function was a function of a combined headquarters and service battery. This paper treats the reasons for the dissolution and rejuvenation of this combined battery.

CONCLUSIONS AND RECOMMENDATIONS:

In studying the birth and death of service battery, certain conclusions may be drawn. First, the subdivision of a function with a resultant increase in personnel is not necessarily effective. Second, the subdivision of a cumbersome organization into two smaller units is not the answer. Two men instead of one now worried about the same type of problem, neither one coming up with a perfect answer. Third, the staff functions of planning and service do not work well together if the planning phase is broad in scope and is important enough to be on the general or battalion staff level. Fourth, the ability of staff organizations to expand and become the served instead of the servers, must be constantly kept under surveillance.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Headquarters Battalion, MCB, Camp Pendleton
3. Headquarters Marine Corps, Fiscal Division

SCHOOLS ATTENDED:

Washington University
George Washington University, MBA, 1955

TITLE: "COMPTROLLERSHIP AT A MARINE CORPS AIR STATION"

AUTHOR: H. M. Patton, Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To show the difference in Comptrollership at a Marine and Navy Air Station.

SCOPE AND SUMMARY:

This paper gives a comparison in the functions of comptrollers at two Air Stations. The comptrollers at Cherry Point and at Miami contributed to the information in the paper. The author also used as a source, Bureau of Aeronautics papers, orders and other published information.

CONCLUSIONS AND RECOMMENDATIONS:

The essential difference is the separate Marine Corps funding for Troops and Facilities. Under the new system, stations having O&R department would appear to have the greatest scope and challenge for a Comptroller of an Air Station. The new Cost Control Manual will be of great help to Comptrollers at Air Stations.

SCHOOLS ATTENDED:

Westminster College, Salt Lake City
University of Utah
University of Maryland,
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Management Controls Group Officer, MCAS Cherry Point
3. Executive Officer, VMA 324
4. Operations Officer, MAG 14

TITLE: "COMPTROLLERSHIP DEVELOPMENT IN THE UNITED STATES MARINE CORPS"

AUTHOR: Donald L. Gehri, Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To study the development of comptrollership within the Marine Corps.

SCOPE AND SUMMARY:

This paper gives an historical background of comptrollership billets and comptrollership training in the U.S. Marine Corps. It describes some of the billets which have been established, the training that has been provided, and evaluation of the principal training course provided, and some of the problems associated with this development which are of continued interest to many Marine officers.

CONCLUSIONS AND RECOMMENDATIONS:

The comptroller lays down a safe course for the commander of fiscal policy, giving timely warning of approaching deficiencies and constantly checking the financial position. But the comptroller does not change the fiscal policy without approval of command any more than the navigator changes the course of a ship without the approval of a captain. The authority of a comptroller stems directly from a command and his responsibility is to that command. He is responsible for providing specialized skill and "no-how" in the financial management area and to furnish appropriate information, interpretations, and recommendations based thereon. The comptroller does not control. Control is exercised by taking action, and action can only be taken by an official who holds delegated responsibility and authority for the operation.

SCHOOLS ATTENDED:

Whitewater State Teachers College, BS
University of Maryland
George Washington University, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Fiscal Officer, 2nd Marine Division

TITLE: "THE MARINE CORPS COMPTROLLER: A SUBJECTIVE EVALUATION"

AUTHOR: Herbert W. Drescher, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To provide an ameliorator to the Commanding Officer and the potential comptroller in their understanding of the necessary criteria needed by the comptroller to successfully discharge his responsibilities as the comptroller and as the leader in the field of financial management.

SCOPE AND SUMMARY:

In this thesis the comptroller will be viewed as an individual with a dual personality; an individual occupying a position and an individual as a leader in the field of financial management.

This paper gives the historical background of the Marine comptroller and lists the qualities necessary to serve as a comptroller. It also lists and discusses the personal qualities necessary to serve as a leader in the financial management movement, which are: (1) a sense of purpose and direction; (2) enthusiasm; (3) integrity; (4) technical mastery; (5) decisiveness; (6) intelligence; (7) be a teacher.

CONCLUSIONS AND RECOMMENDATIONS:

The question may arise as to the similarity, and at times overlapping, of qualities as presented to the Commanding Officer and to the potential comptroller. It must be remembered that in the first instance the position was emphasized and in the second instance the individual was emphasized. In the first case, the abilities of the potential comptroller were of major importance while in the second case the relations of the individual to those people about him were of foremost importance.

SCHOOLS ATTENDED:

Lycoming College, Pa.
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Headquarter Battalion, 3rd Marine Div., Division Fiscal Officer

TITLE: "FINANCIAL MANAGEMENT IN A MARINE AIRCRAFT WING"

AUTHOR: John E. Palmer, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

Method of Financial Management in an Marine Aircraft Wing.

SCOPE AND SUMMARY:

An investigation of the background of the Wing Fiscal function, its conception, the climate in which it was organized, method of budget and budget execution, and accounting and reporting. Basically, it was an investigation of what the author knew to be his next billet assignment.

CONCLUSIONS AND RECOMMENDATIONS:

The political climate (Military) in which the Comptrollership concept was received at Headquarters Marine Corps was reflected in the Marine Air Wing's organization for financial control. The Fiscal Officers in the Wings were relegated to a record keeper status. There was no standardization of organization in the three wings. Factually, financial management is still in the development stage.

The Wing's finances are complex. Funds are received from four different commands in the form of six allotments and suballotments. Only two of the funds follow the command chain and then not fully. The author was successful in installing the Comptrollership concept in full within the First Marine Air Wing.

SCHOOLS ATTENDED:

University of Maryland, BS, 1958
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller, First Marine Aircraft Wing

STATISTICS AND THE COMPTROLLER

CONTENTS

TITLE: "A STUDY OF THE RELATIONSHIP OF SELECTED ECONOMIC STATISTICS TO TRENDS IN THE UNITED STATES INDUSTRIAL SECURITY MARKETS"

AUTHOR: Joseph C. Kemp, Commander, USN, 1510

PROBLEMS RAISED BY RESEARCH PAPER:

1. Correlation of published economic statistics with industrial security market fluctuations.
2. Selection of suitable and appropriate analytical methodology and techniques to give management useful insight regarding trends.

SCOPE AND SUMMARY:

Covers long and short-term trends in the security markets, economic analysis, forecasting business cycles, statistical relationship of the quantity theory of money to business conditions, and correlation of selected economic and business indicators with industrial security markets.

This paper is a report of the results of a study of the security markets and their behaviour from a statistical viewpoint. Both long-term and short-term trends are considered and some of the statistical relationships between the security markets and the national economy are explored, albeit incompletely.

Economic factors which affect business in a localized area are important. Management effort must be expended on forecasting as an initial and vital step in both current and long-range planning. Budgeting, an operating expression of these plans in financial terms, will be more effective with accurate forecasting.

The current operations of a business usually will demand some consideration of how to invest that part of net working capital which may be in excess of immediate operating needs and which otherwise would be in the form of idle cash.

The corporate official responsible for making decisions regarding the investment of excess funds may vary in some organizations but, in general, the Treasurer or Vice-President for Finance typically operates in this field. The comptroller of a business may be called upon to maintain certain statistical data on economic indicators, usually referred to as series, and to act as an advisor and supplier of information to management concerning investment of company funds in securities. The comptroller, of course, in some businesses might be the official responsible for investment of funds.

An analytical technique which has not been mentioned previously is the point and figure chart of security prices. The point and figure chart is a highly specialized device used by security market technical analysts for judging the probable amplitude of a future market movement.

CONCLUSIONS AND/OR RECOMMENDATIONS:

There is no easy way to gain the knowledge which is adjudged to be so necessary for the intelligent investor.

In making investment decisions it is typically fatal to do so in ignorance. There is an adage that most individual investors do not buy securities but permit themselves to be sold, usually without complete information. Real knowledge converning the security markets and investments has in it a potential reward. At the very least, an informed awareness of the economic climate within which the market exists will be added insurance that investment decisions are the result of mature deliberation and not hasty, ill-conceived gambles based on very sketchy information. It is equally important to be able to recognize the subsequent nature of an investment decision and this cannot be done without facts and an actue awareness. It is important in any field of business to minimize losses by correcting a previous mistake or error in judgement. One noted investment analyst and broker states that the most important single thing he has learned is that accepting losses promptly is the first key to investment success.

SCHOOLS ATTENDED:

Texas A&M (Electrical Engineering)	1938-39
U.S. Naval Academy, BS,	1942
U.S. Naval Postgraduate School (Engineering Electronics)	1950
George Washington University, MBA,	1958

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Programs Officer, Aeronautical Electronic and Electrical Laboratory, Naval Air Development Center, Johnsville, Pennsylvania

TITLE: "STATISTICS AS AN AID TO THE COMPTROLLER"

AUTHOR: S. Frank Leis, Major, U.S. Marine Corps

PROBLEM RAISED BY RESEARCH PAPER:

How much Statistics should the Comptroller know?

SCOPE AND SUMMARY:

Covers History of statistical method, some statistical methods and case studies applicable to Comptrollership, Linear Programming and Operations Research. It is the purpose of the paper to provide in as far as is possible a nontechnical discussion of statistical techniques as a basic tool of decision making and to assist in the functions of market and scientific research, budgeting and forecasting, purchasing, production, planning and quality control.

CONCLUSIONS:

A well versed decision making Comptroller must have a vast fund of knowledge available to him. Much of this knowledge empirical from a particular field. The Comptroller must have the knowledge at his finger tips or know where to get it. He need not be proficient in the deep, mystical, and theoretical foundations of statistics; however, he needs to know enough of the surface material not to be misled or confused. The Comptroller must trust the foundations on which his decision-making processes are based, for then only will he have faith in the course of action he chooses to take.

SCHOOLS ATTENDED:

University of Miami, BBA, 1956
The George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller MSTSWESTPACAREA
3. Assistant to Comptroller, Headquarters, MSTS

TITLE: "AN INVESTIGATION OF THE FEASIBILITY OF A STATISTICAL APPROACH TO THE DEOBLIGATION OF FUNDS UNDER TERMINATED CONTRACTS"

AUTHOR:

Fred C. Timm, Lieutenant Commander, USN,1510

PROBLEM RAISED BY RESEARCH PAPER:

To explore, in part, the feasibility of a statistical approach to the deobligation of funds under terminated contracts.

SCOPE AND SUMMARY:

This study was limited to the Bureau of Aeronautics contracts, and to fixed-priced type contracts, and letter contracts scheduled for conversion to fixed-priced type contracts.

This paper deals with final settlements of those fixed-price type contracts led by the Bureau of Aeronautics which were terminated for the convenience of Government and which were settled during the calendar years 1955-1958.

CONCLUSIONS AND RECOMMENDATIONS:

The author admits that under the conditions stated, the methods used and the data obtained, a statistical approach to the deobligation of funds in excess of estimated termination costs is not feasible.

In this study no attempt was made to consider the various appropriations involved. If the funds in the various appropriations indicate a consistent percentage of the value obligated for terminated items showing up as the actual cost of settlement, and the deviation over a period of years is not significant, it is conceivable that a stock fund type operation might prove useful. In essence, the deobligation would then take place at the appropriation level rather than the contract level.

SCHOOLS ATTENDED:

George Washington University, BA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Bu Weapons, Production Planning Superintendent

TITLE: "SAMPLING IN PHYSICAL INVENTORY"

AUTHOR: William W. Coons, Lieutenant Commander, SC,USN,3100

PROBLEM RAISED BY RESEARCH PAPER:

With the ever decreasing budget, and with the probable advent of requiring that an inventory of all items in Navy custody be taken at least once a year; the methods and procedures for accomplishing this task must be examined. The paper looks at some sampling methods that could be utilized.

SCOPE AND SUMMARY:

The scope of the paper is limited to those items in Navy custody that are not required to be inventoried by edict of a particular inventory manager. For example, items whose unit cost is $1,000 or more must be inventoried at least yearly, items deemed to be critical to the Navy's operations must be inventoried on a transaction basis, while other items may be inventoried less frequently. Those items whose characteristics lend themselves to less frequent inventory are covered by this paper.

CONCLUSIONS AND RECOMMENDATIONS:

Sampling methods can be used to advantage by inventory managers to make a more judicious use of the budget dollar. Sampling method should be employed where feasible, provided a scientific approach is used in the sample design. To employ other than a scientific approach would only lead to distrust of sampling methods and would waste the budget dollar.

SCHOOLS ATTENDED:

Georgia School of Technology, B of Chem. Eng. 1948
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Supply Officer, U.S.S. LOS ANGELES (CA-135)

FINANCIAL OR COMPTROLLERSHIP TRAINING

CONTENTS

TITLE: "MANAGEMENT TRAINING IN THE NAVY"

AUTHOR: David M. Burns, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How much Management Training does the Navy need?

SCOPE AND SUMMARY:

This paper deals with the Navy postgraduate program for management training for both officer and civilian personnel. It describes briefly what the Navy has done in the way of training for management. It deals with supervisor and executive development and work simplification training. The Navy's policy with regard to the professional development of its personnel has three objectives:

1. To make more effective the service of professional personnel of the Navy.
2. To retain the services of professional personnel.
3. To attract the services of highly competent professional personnel needed.

The Navy's training program included In-service training, advanced study, and encouraging professional collaboration in order to gain professional recognition of personnel.

CONCLUSIONS AND RECOMMENDATIONS:

The military side of the management training program is weak in two respects, namely,

(a) Not enough emphasis placed on management training, and
(b) Almost complete failure to recognize the fact that "management is Command" and vice versa.

It is recommended that a training program be developed to emphasize management training in all schools in the Navy where leadership is taught.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course,1952
2. STAFF AIR OPS, AIRLANT, Norfolk
3. Commanding Officer, CVE 119, MINDORO
4. Intel Pl Coord, OPNAV OP922V2
5. Chief Staff, COM FAW 3
   Promoted to CAPT, USN, 1956

TITLE: "COMMENTS ON A NAVY COMPTROLLERSHIP TRAINING PROGRAM"

AUTHOR: Beecher Snipes, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To make comments on the present status of the Naval Comptrollership and Management Training program.

SCOPE AND SUMMARY:

Comments on the status of the Comptrollership and Management Training program and outlines a training program for Comptrollers, which will further the present effort toward the goal on continual improvement in the managerial functions of the Navy. These comments concern Naval Officers in the field of Comptrollership only, and not civilians. Management is defined as that part of the naval effort that plans, procures, and provides for the fleet the necessary men and materials to fight or prepare to fight and after providing these services, analyzes the overall utilization of these services. Major commands have not as yet realized the value to be gained by the command through full utilization of fiscal functions in exercising its command direction. During the next fifteen years we will have lost 45% of all the Captains or above who had experience in World War II expansion program. We must replace these men with trained managers and this is the need for an accelerated Management Improvement Training Program.

CONCLUSIONS:

The author advocates comptroller billets not be assigned to commands below the organizational level of major fleet type commanders and Naval District Headquarters except in some of the large industrial commands of the Navy. He also recommends that the Management Engineer be transferred to the Comptroller's Office. He recommends a strengthening of the present comptroller program and think in terms of using these men trained in a more effective manner.

SCHOOLS ATTENDED:

University of Oklahoma, BA, 1937
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. CVL 29, USS BATAAN, Operations Officer
3. CNO, Pers Pol Direction
4. COMNAVAIRPAC, AW Safety
5. OPNAV, Asst. Avia. Plans, Budget

Promoted Captain, USB, 1957

TITLE: "THE FINANCIAL EDUCATION OF NAVAL LINE OFFICERS"

AUTHOR: D. Earl Zook, Jr., Lieutenant Commander, USN

PROBLEM RAISED BY RESEARCH PAPER:

To evaluate the state of education of the evolving Line Officer in the Naval Service as specifically regards his knowledge of financial matters relating to command responsibility.

SCOPE AND SUMMARY:

Evaluates the state of education of the Line Officer as regards his knowledge of financial matters relating to command responsibility and offers recommendations to enhance the education of Line Officers at appropriate points in their careers.

The proposed curriculum as set forth in this paper, deals largely with the function and scope of Naval Comptrollers and a description of his duties. Other developments would include presentations of justification of the Annual Budget, Naval Stock Funds and Industrial Funds, and Congressional actions.

CONCLUSIONS AND RECOMMENDATIONS:

The need for education to financial responsibility of our Naval leadership is greater than ever before in our history. Finacial awareness and control, as such, has been firmly handed to the Military to be implemented, not by sudden and inspired upheavals, but by an evolutionary process in which every Naval Officer should have a part.

SCHOOLS ATTENDED:

George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953

   Retired Commander, USN, (Ret.)

TITLE: "THE ELUSIVE DOLLAR RETURN OF TRAINING"

AUTHOR: John C. Dyson, Commander, USN

PROBLEM RAISED BY RESEARCH PAPER:

It is essential that some valid, tangible evaluation be made of the results of training to permit management to know what results are being attained.

SCOPE AND SUMMARY:

The comptroller often is placed in the position where he must evaluate and justify the benefits of the training program of the organization. Frequently, when budgeted funds are reduced, the first area which management starts to eliminate is training. If the training programs were evaluated in dollar results and properly presented to management, the reductions would not be out of proportion with any other reductions.

Naval Activities should take full advantage of the potential gains possible with an enlightened policy of well thought-out and planned programs of management training. An organization can suffer from inept management. Performance of individuals must be evaluated and measured in order that a training plan be developed. First, we must analyze the requirements of the job to be done. Second, we must appraise the individual who will do the job and compare his qualifications with the job requirements. Third, this comparison will reveal the areas of weakness and strength the man may have. Then we will know how much training should be given to fully prepare the man to the job in an efficient manner.

CONCLUSIONS AND RECOMMENDATIONS:

The basic feature of performance evaluation must be improved. An effective executive appraisal program can produce man factors vital to efficient personnel administration so that there can be little argument against a full implementation of a good training program. A good program will cost money and effort, but if we cannot devote the needed time and money to assure adequate management and performance, we might as well eliminate the activity now and save money.

The comptroller can engender a greater desire for dollar evaluation of training results by raising the question at each budget review where the cost of training is so evident.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955

   Retired Captain, USN

TITLE: "POSTGRADUATE TRAINING FOR COMPTROLLERSHIP IN THE NAVY"

AUTHOR: Harry C. White, Captain, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To discuss postgraduate training for comptrollership in the Navy.

SCOPE AND SUMMARY:

Public Law 216 was designed to promote economy and efficiency in the conduct of the Navy's business. This paper deals with the question of how the Navy is training its managers for the officer corps to fulfill their financial responsibility, particularly in the field of comptrollership. The Navy's Graduate Comptrollership Training Program should emphasize the broad educational preparation for top command and management positions instead of positions in a technical specialty. The Navy is becoming more and more financial management conscious and new laws are being passed and in committee to help. The Navy says that a comptroller recommends to management, but does not make management decisions; and management should look on him as a continuing source of ideas and advice on managerial problems. The comptroller acts as a navigator and lays down the financial course and fiscal policy. He does not change fiscal policy course without notifying the captain.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy must have sound financial management, but not at the expense of the readiness necessary to preserve our national security. The civil servant cannot hope to have the appreciation for the mission of the armed forces as well as the officer can. The Navy has several schools for comptrollers and more key planning billets in OPNAV should require postgraduate education in comptrollership. Both the comptroller course at George Washington University and the middle management course at Harvard are similar and have the same aim. The emphasis is upon education for top management. These educational programs will help the officer meet the challenge for better financial management responsibility and will give them a broad viewpoint and not the technical financial one.

SCHOOLS ATTENDED:

U.S. Naval Academy, BS, 1940
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Hdqtrs MATS, Fiscal Division
   Promoted to Captain, USN, 1959

TITLE: "THE NAVY GRADUATE COMPTROLLERSHIP PROGRAM"

AUTHOR: Craig E. Randall, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To give a history of the Navy Graduate Comptrollership Program at George Washington University, Washington,D.C.

SCOPE AND SUMMARY:

Paper gives a history of the course and presents a summary of most of the theses written by students in the course and gives brief background on each graduate.

CONCLUSIONS AND RECOMMENDATIONS:

There is a definite need for the Comptroller in the Navy, but graduates from the course are not assigned to billets frequently enough to utilize their newly developed talents.

The more senior the Naval Officer the more he appreciates the ability of the financial manager.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1944
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Comptroller, Naval Air Station, Atsugi, Japan

EXECUTIVE DEVELOPMENT

CONTENTS

TITLE: "EXECUTIVE DEVELOPMENT IN THE UNITED STATES NAVY"

AUTHOR: Harold Roy Tall, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

How the Navy is concerned with officer executive development to improve its combat readiness and its managerial effectiveness.

SCOPE AND SUMMARY:

While methods differ between industry, civil service and the Navy, the principles are generally the same in all three. These are: (1) Executives develop by their own efforts, the organization's contribution is to create the climate favorable to development and to supply mature, wise counsel; (2) Every system must have four elements: staffing, recruiting, training and development, and appraisal; (3) The executive, whether in industry, government or military, has certain identifiable characteristics. These are generally in three categories: human relations ability; personal characterisitcs; and intellectual qualities; (4) Executive development is one of the cornerstones of the organization's continued growth and effective functioning.

CONCLUSIONS AND RECOMMENDATIONS:

Industry, government and the military service recognize that they must have some sort of a successful executive development program. This speaks well for the future.

SCHOOLS ATTENDED:

U. S. Merchant Marine Academy, 1943
George Washington University, BA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Bureau Naval Personnel, Washington,D.C.
3. Commanding, DD 869 ISBELL, San Diego
   Promoted to Commander, USN, 1959

TITLE: "SYSTEMATIC EXECUTIVE DEVELOPMENT PLANS AND COMPTROLLER PERSONNEL"

AUTHOR: John P. Wilbern, Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To analyze executive development programs and their relationship to the concept of comptrollership.

SCOPE AND SUMMARY

Since World War II management development programs have expanded in range and scope and in numbers of personnel and numbers of programs. Certain processes constitute a well-rounded program but articulation and formulization of these programs in a company is not, per se, the criterion of success or efficiency; continuity, growth, ability to staff the concern properly, are far more pertinent. Comptrollers should not insist that theirs is a staff function, to be kept separate from line capabilities and responsibilities, as this may well deny them access to higher levels of executive operation. Comptroller personnel must participate in executive development programs.

CONCLUSIONS AND RECOMMENDATIONS:

It is the writer's opinion that the major item in the future trends of executive development plans will be the realization that there should be both management development and executive development plans. Programs must take on a longer range, more pervasive and more refined aspect, yet broaden out to develop the person of broader scope thus envisioned and needed. Comptroller development programs themselves must be broadened out, if comptrollership is to provide the base for development of the generalist executive, vice the specialist staffer or operator. There should be far more emphasis on the managerial and interpretive aspects of the comptroller function and more attention to oral and sritten communications and human relations skill, and more attention to the forecasting aspect of comptrollership method and practice.

"The truly good executive develops from within, not as a result of training."

SCHOOLS ATTENDED:

University of Minnesota (AB)
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Office of CNO, Washington, D.C., Asst. for Marine Corps Matters, Marine Corps Rep.

ORGANIZATION AND MANAGEMENT

CONTENTS

TITLE: "A CONCEPT OF COMMAND MANAGEMENT"

AUTHOR: Alfred W. Gardes, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To serve as an examination of methodology to a limited degree, and to recognize certain generally overlooked possibilities in the execution of the assigned duties of the Commanding Officer.

SCOPE AND SUMMARY:

This paper starts with an examination of the broad interpretation of the responsibilities of the commanding officer for the leadership of his command as a whole. The commanding officer afloat must develop cost consciousness in the men under him and therefore he must set an example in this respect for them. He must delegate responsibilities to capable men, but the capability of these men must be developed so that they can assume more difficult tasks. One area of training must be in cost consciousness.

CONCLUSIONS AND RECOMMENDATIONS:

In the final analysis, it is the effectively managed crew that produces outstanding performances and makes the ship an effective unit of the fleet. Workload can be divided in accordance with the ability and fair-share of the burden, and the objectives of the combined efforts can be well defined, but only the crew of the ship can achieve the goals. The wise commanding officer does everything possible to help his crew, and as little as possible to interfere with them.

SCHOOLS ATTENDED:

Marion Institute	1932
U. S. Naval Academy, BS,	1937
U. S. Naval War College	1944
George Washington University, MBA,	1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Executive Officer, USS QUINCY
3. Commander Escort Squadron 3
4. Comptroller, 4th Naval District
5. Captain, USN
6. Commander Transport Div 32 and C.O. USS GEORGE CLYMER, APA 27
7. Comptroller for Naval Communications (OPNAV 94-D)
8. Head, U.S. Naval Communications System (OPNAV 94-V)
   Promoted to Captain, USN, 1955

TITLE: "NAVY MANAGEMENT AT THE SUPERVISOR LEVEL"

AUTHOR: Robert C. Payne, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Is Navy Management at the Supervisor Level effective?

SCOPE AND SUMMARY:

The organization must have training in how to handle men and this training must be in both the academic field and practical experience. This paper covers industrial management at the supervisor level and how the Navy has instituted a program for more effective management with its junior officer and petty officers in order to get better management at all levels.

CONCLUSIONS AND RECOMMENDATIONS:

The organization and training of Navy management at the upper levels not only appears to be in accord with concurrently accepted principles, but some Navy practices in this field apparently predate by many years what are now considered to be signs of progressive management in industry. Leading and managing men is the primary task of every naval officer, and any means of broadening his horizons of understanding and thinking can be of immeasurable value in meeting the tasks of higher command.

SCHOOLS ATTENDED:

San Jose St., BA, 1941
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. AV PROCU CNTRO, Bureau Aeronautics
3. VP 48, Squadron Commander
4. Comptroller, Naval Air Station, Alameda

TITLE: "PROPOSED DEPARTMENT OF DEFENSE SUPPLY SYSTEM"

AUTHOR: Carl A. Raymond, Jr., CDR, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

In spite of certain Congressional and Department of Defense pressures for a fourth service of supply, can an integrated supply distribution system adaptable to the needs of the three departments and four services be devised? Integration to include the logistics principles of determination of requirements, procurement, distribution, and the functional areas of supply, fiscal, and accounting.

SCOPE AND SUMMARY:

The Proposal visualized a DOD distribution system assignment by material commodity patterned along the lines of the Navy's cognizance symbol assignments to Supply Demand Control Points.

A designated departmental inventory manager in the Army, Navy, Air Force, and Marine Corps to manage the Supply Distribution System for all four services. (This is now coming about under the Single Manager assignments under the aegis of the Department of Defense Armed Forces Supply Support Agency. For example, medical material, clothing and textiles, and fuel have already been assigned and are being managed by Single Manager assignments. It is now proposed to assign general housekeeping supplies to Military General Supply Agency (MGSA) under the Quartermaster of the Army, and paints, abrasives, and hardware to Military Industrial Supply Agency (MISA) established contiguous to the General Stores Supply Office, Philadelphia, Pennsylvania.)

Proposal encompassed the fiscal control by the establishment of a new DOD stock fund, in which all material single service assignments would be capitalized and fiscal controls would be established at the DOD level similar to what is now established for each department stock fund, Army, Navy, Air Force, and Marine Corps. (All department stock funds replaced by one.)

Accounting for both stores obligation and expenditure accounting for all three departments to be patterned along the present accounting system of the Navy.

CONCLUSIONS AND RECOMMENDATIONS:

The proposed integrated supply system was feasible and readily adaptable to individual service supply distri-

bution needs and was so recommended.

At the time of drafting of the paper, neither the Army, Air Force, nor Marine Corps had a stock fund; nor did they have financial accounting of stores down to the consumer level. Now all services have stock funds and financial accounting to varying degrees to the consumer level.

Depending on the single service manager assignment, the department's own stock fund finances the material category assigned with cash sales out of the wholesale stock fund level to the requiring department's stock fund for retailing to consumers. Cash sales is a cumbersome accounting procedure at best, and all efficiencies of one consolidated stock fund are lost.

There is danger of fractionating the Navy's present general supply system into three distribution systems, MGSA, MISA and the residue in the General Stores Supply Office. The same danger could well happen to the electronic supply system under the Electronics Supply Office.

In short, the proposed DOD Supply System I envisioned has not come about as yet; I am hopeful in the next five to ten years a single stock fund and a single integrated stores accounting system will come about, forced by operational problems and burdens at the field Supply Distribution level.

SCHOOLS ATTENDED:

Dartmouth College, AB, 1939
Dartmouth College, Amos Tuck School of Business Administration, MCS, 1939
George Washington University, AM, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. EXOS Comptroller's Office, Office of Budget and Reports
3. Supply Officer, USS INTREPID (CVA 11)
4. U. S. Naval Supply Center, Norfolk, Virginia - Director, Inventory Control and Fiscal Department.

Promoted to Captain, USN, 1959

TITLE: "STAFF - A SERVICE FOR THE LINE"

AUTHOR: Philip K. Sherman, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To outline and develop scope of the functions and responsibility of the staff.

SCOPE AND SUMMARY:

This paper defines "staff" as part "service" and part "support". First, the staff man must be able to think clearly about the operation so as to feel that he is an integral part of it and at the same time keep his perspective, objectivity and capacity to reflectively plan for the operation. Secondly, he must have a good sense of balance, timing and strategy. He must instill confidence in the line officials that he is serving.

This paper describes briefly the four principal types of functions performed by staff officials; (1) staff advice and preparation of plans, procedures, standards and counsel, (3) operating services which involve such functions as legal problems, public relations, taxes, office management, engineering and research; (3) coordinating services. These services involve coordinating the project that involves several operating departments; (4) direct control. Under some conditions a staff official may exercise direct control in his own name or by direction of his superior.

CONCLUSIONS AND RECOMMENDATIONS:

In order to be fully effective, the staff organization, regardless of its field, such as personnel, organization, cost control, or public relation, must be free of line obligations. The staff serves the line and they must be in a position to investigate and call attention to unsatisfactory conditions if they are to be truly effective, and the staff must acquire the trust of the line officials so that they may effectively initiate steps toward corrective action of unsatisfactory conditions. The Staff official must, however, be able to see through the eyes of the line official, and understand his problems as he sees them because the final result is the responsibility of the line.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1933
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Des Div 601, Commander
3. OPNAV, Comptroller
4. 13th Naval District, Staff Personnel, Logistics
5. C.O., USS FRONTIER, AD 25
   Promoted Captain, USN, 1954

TITLE: "THE FUNCTIONS OF ORGANIZATION CHARTS AND MANUALS AS TOOLS OF MANAGEMENT"

AUTHOR: John J. Unterkofler, First Lieutenant, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How do organization charts and manuals serve as guides for business organizations and management.

SCOPE AND SUMMARY:

Defines management as the technique which determines, clarifies, and effectuates the objectives of a human group by furnishing it with leadership which moves it to accomplish the desired objectives. The author divides management into three levels: (1) the board of directors, (2) the executives, (3) the supervisory. Management is a technique employed at many levels down the chain of command.

An organization is nothing more than a group of people working together toward a common end.

The organization chart is a graphic presentation of the arrangement and interrelationships of the subdivisions and functions of an organization as it exists.

Organization manuals generally used in an organization are: (1) policy manuals, (2) procedure manuals, and (3) organizational manuals. The author here deals with the organizational manual only. This manual defines the objectives of the organization, states its general plan, and the principles governing the relationships and responsibilities of each position, group, and committee.

A simple distinction between chart and manual is: the chart visualizes the functions, relationships, positions and responsibilities; whereas the manual formally defines them.

CONCLUSIONS AND RECOMMENDATIONS:

The leaders of industry today cannot in and by themselves efficiently or economically guide the destiny of the concerted efforts of these people nor the gigantic sums of capital involved, without some means of assistance. The organization chart and manual are but two tools which management can utilize to aid it in establishing or improving its structure, to better enable it to attain the ends for which it exists. They are based on sound principles of organization which have been proven by experience over the years. They are not ends in themselves

but rather are means to an end, that is, to a sound organization structure which can be easily guided by management to insure maximum efficiency in economically producing goods or rendering services.

SCHOOLS ATTENDED:

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Camp Pendleton, California

TITLE: "THE MANAGEMENT IMPROVEMENT PROGRAM AT NAVY AIRCRAFT OVERHAUL ACTIVITIES"

AUTHOR: John A. Davis, Commander, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

How the Navy management improvement program promotes, and achieves and maintains maximum effectiveness, efficiency, and economy at all levels of the organization.

SCOPE AND SUMMARY:

This paper discusses the historical background of the management improvement program. Briefly describes the aircraft overhaul and repair departments of the Navy and the early stages of management improvement in these departments. Describes the engineered performance standards program and the reorganization of the overhaul and repair departments. Dexcribes mechanized production control and the cost control system.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy Management improvement program has thus far accomplished a great deal in making the latest developments of modern industrial management available to the overhaul and repair departments. However, a great deal remains to be accomplished.

As the coverage of operations by engineered performance standards is increased and the installations of mechanized production control and cost control systems are completed, there will be available in the overhaul and repair departments a great wealth of data which should prove invaluable to the Bureau of Aeronautics in exercising management control in the areas of planning, scheduling, and budget formulation, justification and execution. There is a need to develop effective means of reporting, recording and utilizing these data. In order to prevent the avalanche of statistics which the systems are capable of generating, it will be necessary to take precautions to insure that only information for which there is a specific requirement is reported.

Future consideration should include incentive pay, and the implementation of the Navy Industrial Fund in the overhaul and repair departments.

SCHOOLS ATTENDED:

Rensselaer College, BA, 1941
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Machine Processing System, Bureau Aeronautics
3. BuWeapons Representative, Honolulu

TITLE: "PRINCIPLES OF ORGANIZATION AND THE U.S. NAVY"

AUTHOR: John S. Neil, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To set forth principles of organization in the U. S. Navy.

SCOPE AND SUMMARY:

This paper specifies what naval policy is. The Navy has four principal tasks: (1) to maintain control of the Department of the Navy, (2) to command the operating forces, (3) coordinate and direct the effort of the Navy in logistic support, (4) to develop and maintain efficiency and economy in the operation of the Navy with particular regard to matters of organization, staffing, administrative procedures, the utilization of personnel, materials and facilities, and the budgeting and expenditure of funds.

The Navy must coordinate operations, new weapons and logistics in order to concentrate masses of material at the point of use.

CONCLUSIONS AND RECOMMENDATIONS:

Coordination can be called the first principle of organization because it expresses all the principles of organization. True coordination of group effort must be based on community of interest in the attainment of established objectives. Coordination has its foundation in authority -- the supreme coordinating authority. This coordinating authority must operate from the top throughout the entire organized body in order that the success of the organization be assured.

SCHOOLS ATTENDED:

George Washington University, MA, 1955
George Washington University,MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Commanding Officer, DDE498 PHILIP
3. CINCPAC FLT
4. Comptroller, HYDRO OFF SUITMD

TITLE: "A RESUME' OF ESSENTIAL PRINCIPLES OF ORGANIZATION"

AUTHOR: Stuart Wilmarth, Lieutenant Commander, USN (ret.)

PROBLEM RAISED BY RESEARCH PAPER:

To give a brief resume' of essential principles of organization which are inherent in the framework, operation and structure of a going organization.

SCOPE AND SUMMARY:

This paper deals with the major principles of organization. Authority and responsibility, functionalism, the scalar principle, the span of control, delegation, and line and staff relationship. The author sets forth the seventeen principles of organization as compiled by E. W. Riley. Also includes ten attributes of a good organization as set forth by Davis.

In the ultimate sense the purpose of an organization is to get a job done, to attain an objective, or to achieve a reward. While a good organization and a successful organization are compatible, they are not necessarily identical. Many poor organizations have prospered and many good organizations have been unsuccessful. As a consequence, compliance with the principles of good organization does not necessarily insure success or attainment of an objective.

CONCLUSIONS AND RECOMMENDATIONS:

The principles of good organization will assist in obtaining an objective, will facilitate effective administration, will reduce burdens and confusions and will promote effective control. Decisions in regard to organization should be made in terms of knowledge and awareness and in terms of the probable direct and indirect consequences. If an established principle of organization is to be violated, let it be by design and intent, not unwittingly.

SCHOOLS ATTENDED:

Wheaton College	1937
Miami University, BSBA	1939
George Washington University, MBA,	1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Retired Lieutenant Commander, 1955
   Now employed in the Contract Department at Melpar, Inc., Washington, D.C.

TITLE: "THE TOP MANAGEMENT ORGANIZATION OF THE BUREAU OF SHIPS"

AUTHOR: Frank G. Springer, Captain, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

What changes in the Top Management Organization of the Navy Department's Bureau of Ships are desirable in the light of current major trends in Congressional interest, scientific management and technology, and in accordance with recognized principles of organization.

SCOPE AND SUMMARY:

Covers principles and concepts of organization: present status, responsibilities and organization of the Bureau of Ships; analysis of line operating groups; and analysis of staff specialists and staff assistants.

CONCLUSIONS AND RECOMMENDATIONS:

The major conclusions resulting from this study are as follows:

1 - The Bureau of Ships has a basically sound, "line and staff" type, top management organization.

2 - Certain parts of the organization are subject to improvement.

The major recommendations are, as follows, that:

1 - The following positions be disestablished:

a. Assistant Chief of Bureau for Ship Design and Research.

b. Assistant Chief of Bureau for Shipbuilding and Fleet Maintenance, and

c. Assistant Chief of Bureau for Electronics.

2 - The position of Assistant Chief of Bureau for Ships be re-established, to consist of a consolidation of

a. "Ship" electronics

b. Shipbuilding and Fleet Maintenance, and

c. All lines responsibilities (including Ship Design and line research) currently under the Assistant Chief for Ship Design and Research.

3 - The position of Assistant Chief of Bureau for Research and Design be established, as a staff specialist, having responsibilities primarily for coordination or research and for long-range design

4 - "Shore" electronics be consolidated under the Assistant Chief of Bureau for Field Activities

5 - Sole responsibility for management control of the Bureau of Ships' laboratories be assigned to the Assistant Chief of Bureau for Field Activities

6 - No change be made at the present time with respect to the position of Assistant Chief of Bureau for Nuclear Propulsion. However, planning should be in the direction of eventual consolidation under the Assistant Chief of Bureau for Ships

SCHOOLS ATTENDED:

U. S. Naval Academy, BS,	1936
Massachusetts Institute of Technology, MS,	1941
Harvard Business School (Advanced Management Program)	1948
George Washington University, MBA,	1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, Pearl Harbor Naval Shipyard, Pearl Harbor, Hawaii
3. Assistant Chief of Staff for Pacific Reserve Fleet, on Staff of Commander Western Sea Frontier, Treasure Island, San Francisco, California

TITLE: "REPORTS: THE KEY TO MANAGEMENT CONTROL"

AUTHOR: Mabel M. Stockert, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

How well-planned system of reports is the heart's blood of an organization's communication system.

SCOPE AND SUMMARY:

This paper discusses the principles of report preparation and presentation and the factors which make an effective reporting system successful. It covers the current trend in reporting systems and what the comptroller's responsibility is for reporting.

The author confines her meaning of reports as those which have become known as internal managerial reports. She considers them working tools for management control in industry as well as government.

Management has three ways of obtaining information concerning what is happening in an organization: (1) personal observation; (2) contact with subordinates; (3) reports.

In any large business enterprise or in the normal government agency it is no longer possible for the executive to personally observe all operations or to keep in constant contact with even the key subordinates; therefore, as a substitute, management has resorted to the technical service of reports.

CONCLUSIONS AND RECOMMENDATIONS:

It must be remembered that reports are an aid to and not a substitute for management. They are not an end in themselves. The development of reports which are worthwhile tools for management in modern industry and in government should be properly controlled and well planned. If so, they are the heart's blood of an organization's communication system. Reports used to transmit information of special interest and importance make possible the proper measurement of performance, insure compliance with management policy and proper scheduling of work, and facilitate the coordination of widely disbursed and diversified operations.

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. OP Nav, Op 30, Budget
3. Postgraduate School, Monterey, California
   Promoted to Commander, USN, 1959

TITLE: "PRINCIPLES OF ORGANIZATION APPLIED TO RESEARCH AND DEVELOPMENT, BUREAU OF AERONAUTICS, NAVY DEPARTMENT"

AUTHOR: William E. Sweeney, Captain, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

To outline certain principles of organization and compare industrial concepts with the actual organization of research and development activities in the Bureau of Aeronautics.

SCOPE AND SUMMARY:

This paper discusses the principles of organization and how they are applied to the organization of the Bureau of Aeronautics, research and development. The basic objective of the research and development organization is to develop the best aircraft weapons system for delivery of destruction against a target. The aircraft weapons system concept requires that all components be matched precisely or the system will not perform effectively. The Bureau of Aeronautics has made several changes in management and organizational structure to match the problem. The author evaluates the Bureau of Aeronautics' research and development organization and the organization techniques used in industry. He also proposes a plan for reorganization of the research and development organization.

CONCLUSIONS AND RECOMMENDATIONS:

The reorganization plan submitted by the author can be summarized as follows:

1. Line operating divisions are reduced from thirteen to nine, reducing span of control.
2. Staff assistants are reduced from seven to one, eliminating road blocks and line of authority on line functions.
3. Decision by making the class desk or individual aircraft division has been improved.
4. Industry will be able to gain a decision from one office, rather than provide the coordinating influence.
5. Budgeting will be based on planning rather than on a collection of projects.
6. Coordination of the technical divisions will be effected by one division head.
7. The interlocking projects and responsibilities of airborne equipment, armament and electronics divisions can be divided with clear-cut division.

SCHOOLS ATTENDED:

California Tech., BS,	1943
George Washington University, MBA,	1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. BuAer, A/CELX Program Plans
3. Missile Center, Pt Mugu, CDR NMCTESTEVDR

TITLE: "THE AVIATION SQUADRON: A STUDY OF COMMAND PROBLEMS"

AUTHOR: William H. Irvin, Jr., Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To study the management of an aviation squadron.

SCOPE AND SUMMARY:

This paper deals with the history of the squadron as a unit, how it functions, and a look into the future.

Modern authorities consider organizational structure the keystone of efficient management and tend to favor consultant management techniques, but little management is taught in the military service. The true test of leadership lies in the ability to delegate authority. In the aviation squadrons a line organization does not exist but can and should be formed. The practice of clearly differentiating between line and staff functions so effectively in industry is mandatory for the Squadron.

CONCLUSIONS AND RECOMMENDATIONS:

Squadrons must be managed more along the lines of industrial organizations. Industrial techniques of creating a "participating management" are applicable to the squadron and will, moreover, solve many of the weaknesses of coordination and staff planning that presently exist. Staffs should cease to monitor trivia and perform their true functions. Squadron management can follow the lead of industry and make use of the committee and other techniques, in developing good human relations in management. Squadrons should endeavor to develop initiative and "devotion of hearts, minds, and souls."

SCHOOLS ATTENDED:

Siena College, BS, 1942
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course
2. Comptroller, MCAS, Miami
3. Fiscal Officer, 1st Marine Air Wing

TITLE: "DELEGATION OF AUTHORITY, ITS APPLICATION TO THE OFFICER PERSONNEL OF A NAVAL AVIATION UNIT"

AUTHOR: William Racette, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How naval officers should use the principle of the proper delegation of authority.

SCOPE AND SUMMARY:

The author discusses the fundamental concepts of the organization, the chain of command, the need for proper communications, the unity of command principle, the exception principle, and the limitation inherent in the delegation o authority.

CONCLUSIONS AND RECOMMENDATIONS:

The author recommends that the commanding officer reorganize his unit and put the principle of delegation of authority into practice. Before doing this he must have enthusiasm and motivation and the conviction to see it through to a successful end, He must follow through on all the orders and changes that he makes. He must allow all his officers and men to participate in the reorganization procedure. He must allow both the formal and informal organizations to exist.

In order to be an effective leader, you must "divide, deputize and supervise." Organizations must operate around people; everyone must contribute to the goal of the organization.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1942
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Naval Air Station MIRAMAR
3. Squadron Commander, VU 3

FINANCIAL MANAGEMENT

CONTENTS

TITLE: "STRUGGLE FOR ECONOMY IN THE DEFENSE ESTABLISHMENT"

AUTHOR: Richard J. Reid, Jr., Commander, USN, 1400

SCOPE AND SUMMARY:

Contains general review of the statutory efforts at instilling cost consciousness in service personnel and military organizations; comments on the problems of major mission of the military services, i.e., win a war at any cost, save dollars between wars, and the difficulty of mental adjustment in each instance. Contains good bibliography of varied comments, among them, Hoover Report that officers connected with the military were so lacking in cost consciousness that we, as a Nation, may play into the hands of the Communists by subjecting our total economy to a heavy strain. Includes discussion of the budget evolution, development of the Comptroller organization, Legislated procedures, training and other management improvements.

CONCLUSIONS:

Military, like other federal organizations, exist as a service to the people. The value, cost of maintaining the activity, is dependent upon the quantity and quality of that service, whether it be loans made, statistics furnished, protection rendered or mail delivered. With the great increase in service rendered by military departments, the public is more interested in knowing where the increased taxes are going.

SCHOOLS ATTENDED:

Hampden-Sydney College,	1937
U.S. Naval Academy, BS,	1941
Navy Post Graduate School	1942
George Washington University, MBA,	1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Military Assistant to BuShips Comptroller
3. Fiscal Asst., Asst. Ch. for S.B. & Flt. Maint., BuShips
4. Fleet Salvage Officer and Assistant Maintenance Officer, Staff, COMSERVPAC
5. Production Analysis Superintendent, Norfolk Naval Shipyard, Portsmouth, Virginia

TITLE: "FINANCIAL PLANNING AND CONTROL IN INDUSTRY"

AUTHOR: Thomas L. Conroy, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How does financial planning help a commercial enterprise succeed?

SCOPE AND SUMMARY:

This paper discusses the objectives of financial policies and how those objectives are established. Discusses forecasting; profit and loss forecasts, capital expenditure forecasts, and long-term cash forecasts and balance sheet forecasts. Briefly covers budgeting; the budgeting reporting system, and the budget control process and the people who deal with it.

Financial planning is defined as the preparation and translation of the short and long-term plans and programs of a business into terms of the funds needed to consummate such plans and programs. Subsequent determination of the most desirable and economical ways to acquire these funds and the control over the expenditure of these funds and the appraisal of the results obtained from those expenditures is also part of financial planning.

The fundamental objective of any business is to use capital, labor, and management skill to produce and sell goods or services at a profit.

CONCLUSIONS AND RECOMMENDATIONS:

Financial planning is recognized in American business institutions as a necessary procedure to determine the finances for operation of the enterprise.

No two companies use the same system in the formulation and execution of these plans. There is a difference of opinion even in the interpretation of such terms as financial planning, forecasting, budgeting, and financial control.

Budgeting, whether it is used extensively or not at all is actually only a tool for planning and control. Control is necessary to assure that performance conforms to plans. Basically, control systems contain: (1) standards of performance, (2) comparison of actual performance with standard, (3) corrective action taken when actual performance is below standard.

SCHOOLS ATTENDED:

Rhode Island State, BA, 1937 1937
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Squadron Operations, COMFAIRQUON
3, School administrator, USNPGS

Promoted Captain, USN, 1957

TITLE: "THE PHILOSOPHY OF ECONOMY IN DEFENSE"

AUTHOR: Wilfred J. McNeil, Jr., Lieutenant Commander,USN,1310

PROBLEM RAISED BY RESEARCH PAPER:

To outline information which might be utilized to provoke mature thinking on the part of younger officers concerning the practice of economy in the services.

SCOPE AND SUMMARY:

The philosophy set forth in this paper might well be used as a basis for the indoctrination of lower echelon personnel in the supporting cooperation required of them to create the maximum concentration of power within resource limitations set upon us. Proper comptrollership attitudes can aid and implement such indoctrination.

Effort toward economy runs counter to many of our natural ambitions and frailties. It is no bonanza for the empire builders. It counteracts the efforts of individuals who would favor large staffs to do some of the thinking and work that they should do themselves, or those who would build a sort of utopian service where effort would be at a minimum and "fringe benefits" at their maximum. Economy places an obligation on everyone to put forth reasonable energies which in the end will produce material benefits in more useful forms than presently exist.

The Armed Forces must be ready at all times to defend the country and they must keep abreast of the advances of science and military planning. We must demand the utmost from them in efficiency and ingenuity. We must assure our people of adequate protection but our economy and welfare of the people must also improve.

CONCLUSIONS AND RECOMMENDATIONS:

The military must make the best use of its military resources and manpower and the money that is required to keep that manpower and material at its peak. The comptroller is the man to help and advise command in the efficient employment of these resources.

Financial management is an increasingly important field in the armed forces, and the doctrines of comptrollership are spreading rapidly through many sectors of service activity. The field of comptrollership is our basic machinery for bringing about economy; it is the weapon with which we join the encounter with waste.

CONCLUSIONS AND RECOMMENDATIONS (Cont'd)

Economy should be broadened to indicate not only efficiency, but provision of assets not now available through savings and resources now expended without significant profit. Personnel at all levels should be educated to correct a considerable number of uneconomic practices now prevalent.

SCHOOLS ATTENDED:

George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Naval War College, Newport, R.I.
3. Naval Air Material Center, Philadelphia
4. NAS, Oceana
   Killed in aircraft accident, 1959

TITLE: "MANAGEMENT AND FINANCIAL CONTROL OF SHORE FACILITIES"

AUTHOR: Robert J. Duryea, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To compare the various methods of financial control used by the principal material Bureaus of the Navy.

SCOPE AND SUMMARY:

Discusses the origin of the comptrollership function and how it was implemented. Describes how programs are budgeted in shore facilities and how they submit requests and handle project orders and allotments. Describes plant equipment programs and major non-recurring maintenance programs. Also discusses new construction programs.

Gives the advantages and disadvantages of the Navy Industrial Fund. Discusses developments in the appropriation accounting system.

CONCLUSIONS AND RECOMMENDATIONS:

This paper offers no conclusions or recommendations as its purpose was simply to gain familiarity on the part of the author with the procedures in use in budgeting for and obtaining funds for the many and varied programs. The author considered this basic knowledge to be of great value to a candidate for a comptroller's job.

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
   Retired Commander, USN (Ret.)

TITLE: "MANAGERIAL CONTROL: SOME TOOLS OF THE CONTROLLER"

AUTHOR: Carlton R. Eagle, Captain, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What are the tools or techniques that enable executives of large corporations to manage so successfully?

SCOPE AND SUMMARY:

The author discusses the subject of managerial control and some of the meanings assigned to the concept of control by several authorities in the field. Following this he explores the purpose of and the necessity for control, the basic elements of control, and how they are related to other basic processes of administration. The second part of the study examines some of the more major techniques of control, such as planning, budgeting, policies, standards, and reports. And finally, the paper reviews some of the aspects of Work Measurement as applied to government, particularly as related to budgeting and management improvement.

CONCLUSIONS AND RECOMMENDATIONS:

The author has found that in one way or another all controls lead back to the simple statement that control means the establishment of a plan or a standard, a comparison of performance against the plan or standard, and action, as indicated. The tools of the controller are many and varied, and a great deal of study and application will be required on his part to master them.

The author reaches the final conclusion that in controllership lies a great challenge. Whether controllers meet it, only time will tell.

SCHOOLS ATTENDED:

Georgetown University, BA 1934
George Washington University, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, MSTS, Washington, D.C.
3. PURCHASING OFFICER, London
   Promoted Captain, USN, 1956

TITLE: "FINANCIAL MANAGEMENT AT MARINE CORPS AIR STATIONS"

AUTHOR: Howard M. Humphrey, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To conduct a general study of the financial management function at a Marine Corps Air Station.

SCOPE AND SUMMARY:

The Marine Corps Air Stations, like the Naval Air Station, is primarily concerned with the financial management of those funds allocated by various Navy bureaus to the station for operations and maintenance, and for the support of the aircraft Fleet Marine Force units which may be assigned there. However, unlike the Naval Air Station, the Marine Corps Air Station has an additional task of managing certain funds allocated to it by the Marine Corps on a unilateral basis. The management of both the Navy and Marine Corps funds is presently being carried on by various departments within the station organization coordinated through the G-4 section of a General Staff. As of July 1, 1956, however, this function will be shifted to a newly established comptroller organization.

CONCLUSIONS AND RECOMMENDATIONS:

The establishment of a formal comptrollership function at air stations centralizes the fiscal functions as well as all major financial management asks, in one staff agency working directly under the commanding officer. This has put all the problems in one location but apparently has eliminated none of them. There is a need for simplification of fiscal procedures and the requirement for more latitude of decision for commanding officers. In recognition of these facts, two programs have been offered to increase management effectiveness. The first of these is a proposal to eliminate the practice of granting numerous allotments to station and to reduce the number of allotments to a minimum. Secondly, industrial funding of Navy and Marine Corps Air Stations has been suggested.

SCHOOLS ATTENDED:

Vanderbilt University
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Financial Coordinator, MCAS El Toro, Calif.
   Promoted LTCOL

TITLE: "THE UNITED STATES MARINE CORPS RESERVE AND ITS FINANCIAL MANAGEMENT"

AUTHOR: W. A. Gagne, Major, U.S.M.C.

PROBLEM RAISED BY RESEARCH PAPER:

To attempt the review, analysis, digestion and recommendation of a fiscal accounting system which is applicable and may be used by all reserve and recruitment districts.

SCOPE AND SUMMARY:

The author discusses some history of the U.S. Marine Corps Reserve, its mobilizations and their financial effects, the current status and position of the Marine Corps Reserve. He also discusses the appropriations applicable to the Marine Corps Reserve and their management by the Division of Reserve at Headquarters, Marine Corps at the district and unit level.

CONCLUSIONS AND RECOMMENDATIONS:

Financial management has yet to reach its maturity, but even in its earliest days, its influences and future importance were readily recognizable. There is a definite need for refinement, at all levels of financial management. The problem of experience and education in the financial field is very closely allied. Experience has what one might call a somewhat built-in solution. The problem posed by education is somewhat more complicated. The major problem is to educate and inform at all levels, echelons, organizations and individuals to the tremendous impact, the far-flung influences and the grave consequences of improper financial management.

SCHOOLS ATTENDED:

University of Connecticut (B.S.)
George Washington University, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Headquarters Battalion (2nd Marine Division) Division Fiscal Officer

TITLE: "MANAGEMENT FUNDAMENTALS FOR THE LINE OFFICER AND SUPERVISOR WITH EMPHASIS ON BUDGETING AND FINANCIAL MANAGEMENT IN THE NAVY"

AUTHOR: Commander Jack G. Hudson, USN

PROBLEM RAISED BY RESEARCH PAPER:

To present to the Line Naval Officer, generally inexperienced - or with little experience - in Budgeting and Financial Management aspects on the National or Departmental level, a resume' of financial management procedures involved in Defense spending.

SCOPE AND SUMMARY:

It may be said that an attempt was made to furnish a collection of material to enable the average, unitiated Line Officer to understand the essential requirements for financial management in the military departments of our government. In offering the material contained in the thesis, it was presented in a "man to man" approach; prepared by a Line Officer for understanding by a fellow Line Officer. The thesis introduces the subject matter with a presentation of some of the recognized basic fundamentals of organization, administration and management. This is to establish the proper plane of reference for examining some of the various elements, principles and procedures which are involved in Defense budgeting, and budget administration. There are chapters devoted to:

Fundamentals of Organization and Management
Evolution of Federal Budgetary Administration
The Budget Cycle
Federal Budget Statistics
Funding and Financial Control
Comptrollership - Functions, Authority, and Organization
Financial Management in the Department of Defense
Improved Financial Management
Planning, Programming and Controlling

CONCLUSIONS AND RECOMMENDATIONS:

No attempt was made to crusade for improved financial management, or against the evils of inefficient budgetary execution. Rather, the reader was to be left to draw his own conclusions based upon the material as presented.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1942
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2, Budget, Ast. Comptroller, COM USFOR JAPAN

TITLE: "A STUDY OF A MARINE CORPS RESERVE FINANCIAL MANAGEMENT PROBLEM"

AUTHOR: James H. Bolton, CAPT, USMC

PROBLEM RAISED BY RESEARCH PAPER:

Can Reserve Travel costs be estimated accurately?

SCOPE AND SUMMARY:

Covers the assignment of units to summer training, the problems of estimating destination, attendance, mode of travel, and costs of travel.

SUMMARY:

As a result of studying the pattern of assignment, and calculating actual mileages from each unit to each place it was likely to go, a single arithmetic mean mileage was developed, subject to simple verification, which represented, with reasonable accuracy, the pattern of Reserve assignments to summer camp. The problem of accurately costing the mileage was left unfinished.

CONCLUSIONS AND RECOMMENDATIONS:

The mean mileage was deemed usable. It was recommended that costing be studied further.

Since the author had to make use of the paper in his present job, he has been able to complete, at least partially, the study. The mean mileage involved works, and was used in the FY '61 budget preparation. Costing is coming around, at least to the point where the margin of error is vastly reduced. In another year (1960), the whole system should be quite good.

SCHOOLS ATTENDED:

University of Florida, AA,	1948
Florida State, AB,	1951
George Washington University, MBA,	1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Head, Budget Section, Logistics Branch, Division of Reserve, Headquarters, U.S. Marine Corps

TITLE: "PROGRESS IN NAVY FINANCIAL MANAGEMENT UNDER TITLE IV OF THE NATIONAL SECURITY AMENDMENTS OF 1949"

AUTHOR: C. B. Stephenson, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

What changes have been wrought in the Navy as a result of the first Hoover Commission report and subsequent passage of Title IV of the National Security Act Amendments of 1949? Have the changes improved financial management?

SCOPE AND SUMMARY:

Survey of major changes in organization, administration in the Navy Department as result of passage of the act - introduction of comptrollership function in the Navy. Impact on organization at all levels. How budget administration changed. The many accounting innovations which in turn involved methods of progress and statistical reporting.

CONCLUSIONS AND RECOMMENDATIONS:

After ten years of comptrollership, the Navy has virtually revamped its entire fiscal management function and procedures. Initiated with the hope of "promoting economy and efficiency" there can be little honest doubt that the objectives have been achieved despite absence of quantitative proof. The changes wrought have resulted in (1) a more responsive accounting system, (2) a budget more closely related to military programs, (3) increased use of working capital, industrial funds, (4) measurable savings by active internal audit and review programs.

SCHOOLS ATTENDED:

U.S. Naval Academy, B.S.,	1944
George Washington University, M.E.A.,	1958
George Washington University, M.B.A.,	1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller, Naval Station, Rota, Spain

ORGANIZATION AND ORGANIZATIONAL PLANNING

CONTENTS

TITLE: "ORGANIZATIONAL REACTION"

AUTHOR: Lucian B. McDonald, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To discuss organizational identification and status so that they are more clearly understood as dynamic forces affecting the efficiency of the organization.

SCOPE AND SUMMARY:

There are two forces in the Navy which militate against good will, confidence, and team work. These forces are the existence of groups, apparently interested mainly in promoting their own interests, and the continuous struggle between military and civilian employees for status within the organization. The author does not believe there is any solution or answer to the fact that cliques exist or that status should be eliminated; quite to the contrary, each has its part in the organization and each serves a specific purpose. The dangers in these two forces lie in excesses.

This paper discusses cooperation as the basis of organization and the two conditions which exist in all organizations, that if unrecognized and allowed to develop out of proportion will militate against cooperation and cause a reaction to organization. This is particularly true in very large organizations like the Navy. These conditions must be recognized as existing and also as being potentially dangerous.

In order to combat the disruptive tendencies of organizational identification, a dominant objective, such as winning a war, that is accepted by people whose activities need to be coordinated, has a potent influence. Once this objective is removed, then petty bickering, jockeying for position, and general indifference to the problems of the other person become common. The existence of such objectives spells the difference between a live and purposeful organization and an assembly of subordinant organizations that contributes very little in making the major organization tick.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy in peacetime has a demand for more resources than are available. The comptroller therefore must analyze and determine what part of the funds are contributing to the efficiency of the operation, and which to making the organization adequate only. To do this he must understand the existence of organizational identification and distribute

CONCLUSIONS AND RECOMMENDATIONS (Continued)

scarce resources on the basis of efficiency and not adequacy.

In conclusion, the effects of status and organizational identification on the organization is most obvious in the decision-making process. No decision of any policy-making nature that affects the work relationships of people should be made without considering the effect of these two conditions.

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, OPNAV OP 02
   Promoted to Captain, USN, 1957

TITLE: "A MANAGEMENT PHILOSOPHY AND AN INTEGRATED MANAGEMENT PROGRAM FOR THE BUREAU OF YARDS AND DOCKS"

AUTHOR: John Michael Daniel, Commander, CEC, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

It is necessary to establish a management philosophy based upon the goal of overall efficient operation in an organization such as the Bureau of Yards and Docks.

SCOPE AND SUMMARY:

This management philosophy leads to the adoption of an Integrated Management Program.

This paper attempts to integrate the factors of budgeting, engineering, accounting and maintenance into an overall management program.

Provides for the inclusion of the results of management surveys into budgetary procedures.

CONCLUSIONS AND/OR RECOMMENDATIONS:

Organizational units tend to proceed toward goals that are closest to the welfare of the unit without regard to the overall integrated need of the outfit. Example: Sales are at a record high, but the Service Department is going broke, as is the Company.

NavCompt has adopted the basic idea of this paper as it applies to accounting. The integrated management aspect is going to be studied in the near future by a civilian management firm.

SCHOOLS ATTENDED:

New York University, BCE	1941
George Washington University, MBA,	1957

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE

1. Navy Comptroller Course, 1958
2. Asst. Director Maintenance Division, Bureau Yards and Docks
3. Director Utilities Division, Bureau Yards and Docks
4. Promoted to CDR, USN, 1959

TITLE: "THE SINGLE MANAGER CONCEPT: ITS DEVELOPMENT AND IMPLEMENTATION"

AUTHOR: Robert E. Hurley, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To set down in a general way something of the historical background which led to the Single Manager System, something of the principles that underlie it and the elements that make it up, and to place it in its proper perspective.

SCOPE AND SUMMARY:

Traces the historical and statutory developments in the U. S. military logistic organization from the World War I period to the point wherein the studies of the Second Hoover Commission were promulgated, and the implementation of the Single Manager Concept for the management of common-use items and common services approached actuality. Assignment by the SecDef of responsibility for various commodities to the Secretaries of the Army, Navy and Air Force who are designated "Single Managers." Organization of an Agency for each commodity assignment responsible to the Single Manager. Development of operating procedures. Detailed discussion of Single Manager Assignment for Medical Material to indicate how significant elements of the concept have fitted into place in actual operation. Difference in Commodity Agencies resulting from the basic nature of the commodities assigned. Problems developing from implementation of Single Manager Plan and resolutions thereof.

CONCLUSIONS AND/OR RECOMMENDATIONS:

The Single Manager System has achieved its basic objectives, but certain disadvantages of the Plan must be recognized. Conclusive results of its continued effectiveness cannot yet be determined, but important progress has been made. The Concept is sound and it is considered that it will prove a valuable device for integrating the logistic operations of all the military departments.

SCHOOLS ATTENDED:

Bowdoin College, AB, 1935
George Washington University, 1958

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Comptroller, Military Medical Supply Agency, Brooklyn, New York

TITLE: "A PROPOSED NAVAL SHIPYARD ORGANIZATION"

AUTHOR: Donald T. Holmes, Commander, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

The present naval shipyard has many problems that can be traced to the organizational structure. Reorganization is the logical step to the solution of some of these problems.

SCOPE AND SUMMARY:

The basic purpose of this presentation is to develop a naval shipyard organization with a simple framework, streamlined for economy and directed toward fulfillment of the shipyard mission in the Navy. Functions have been abolished, transferred, and combined to get the best possible management grouping. The implementation of the proposed organization has been considered only to the extent that it is practical. None of the details of implementation have been studied.

CONCLUSIONS:

Realizing that the present organization is a working organization, care must be exercised in making any recommendations that are at wide variance with the proven fact. There is however, a constant striving to improve what exists, and it is in this vein that a new standard naval shipyard organization has been worked out. Specifically, the need for economy was considered paramount. The skyrocketing overhead should be able to be reduced through reduction of overhead functions. Functions can be reduced by elimination of nonessential functions, by combining several functions into one, or by transferring unrelated functions to a proper organization. Functions unrelated to the shipyard mission or objectives should not be in the shipyard organization. The result of such a function evaluation provides the basis for a much simpler organization.

In striving for a simpler organization, concentration should be directed to making the shipyard a completely industrial activity. If all non-industrial functions are transferred from the shipyard organization, the shipyard can become a truly self-supporting industrial activity more readily comparable with civilian shipyards. Every cost incurred by the shipyard will be directly related to shipyard operation and can justifiably be considered in determining prices to customers. Funding

procedures and overhead determinations should become somewhat easier. Total shipyard effort can be concentrated on accomplishing the shipyard mission.

SCHOOLS ATTENDED:

Michigan College of Mining and Technology,	1937
U. S. Naval Academy, BS,	1941
Massachusetts Institute of Technology, MS,	1948
George Washington University, MBA,	1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller and Management Engineering Officer, New York Naval Shipyard (double billet)

TITLE: "ORINETED MILITARY - PLANS - OPERATIONS - BUDGETS"

AUTHOR: John R. Johnson, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Required - conceptual procedures for developing sound military capabilities correlated with budgetary considerations to support out national objectives.

SCOPE AND SUMMARY:

Initially, various opinions and statements of top-level civilians and military officers were set forth to establish basic considerations in the military planning/budget sphere of activity.

Next the intricacies of the military planning and budget process were briefly summarized. This area of discussion is a so-called "grey" area, in which clear-cut decisions are very difficult to make. It is also a problem to determine who should make them.

Civilian-military relationships in military planning and budgting are essential and widely accepted in ouf form of government. But the unresolved problem area is to determine who is responsible for what decisions. Decisions affecting our military capabilities must not pass by default to budgeters because of lack of agreement and indecisiveness concerning force levels by our top military leaders.

If the Joint Chiefs of Staff are able to make a better determination of the overall force requirements and to correlate force levels/functions with their estimated cost, needed background information will be available for civilian officials reviewing and making decisions affecting the defense budget.

To date, no person or system has been able to neatly resolve the many facets of the military defense budget. But, decisions have to be made. The accepted military approach to planning and budgeting is familiar -- convenient -- and has been successful in the past. But it is now largely outmoded in view of the large volume of complex data that must be collected or estimated and evaluated in order to reach decisions. New sophisticated concepts and methods made possible by Operations Research offer far greater potentials than the old system, largely limited to pouring over military writings.

CONCLUSIONS AND RECOMMENDATIONS:

There is no one easy or practical solution to the military planning and budget problem. This field presents a challenge and an opportunity for all persons interested in providing optimum security for our country, compatible with other major interests.

The intricacies of the process plus the large number of government officials interested and involved in the procedures, altogether contribute to make it a most complicated and difficult process to comprehend.

Military officers can do a better job in correlating military planning and the budget to assist civilian officials in making vital defense/budget decisions. In our existing defense budget process, there is an urgent need to realistically determine the effect of various budget levels on the operational capabilities of our military forces.

Operations Research is merely an aid, not a device to provide the answer to military problems. The merits of systematic analysis and of an electronic fact finder to assist in the decision making process should be worthy of serious consideration and practical application.

Military officers must develop conceptual vision in military planning - operations - and budgets. The trend of too much emotion and not enough facts in the budget process must be reversed.

SCHOOLS ATTENDED:

Iowa State College, none,	1940
U. S. Naval Academy, BS,	1944
U. S. Naval War College, none	1957
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE

1. Navy Comptroller Course, 1960
2. U. S. Naval War College (Naval Warfare Course)
   Promoted to Commander, 1960

MANAGEMENT ENGINEERING AND MANAGEMENT SURVEYS

CONTENTS

TITLE: "PRESENTATION OF MANAGEMENT STUDIES"

AUTHOR: James A. Shirley, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To provide a worthwhile and reliable reference whereby one could learn to make effective presentations.

SCOPE AND SUMMARY:

Bringing the two points of view of both staff and line into agreement, that is, the betterment of the organization as a whole, is sometimes difficult. It should be done by selecting, adopting, and following the best methods for the most profitable actions of all concerned.

The management study is one method of management improvement frequently used in pursuit of the objective to "better the organization as a whole." The several aspects of any management study might be identified as: (1) defining the subject to be studied; (2) obtaining information and facts as to existing conditions and practices; (3) assembling and recording the information obtained; (4) analyzing the data and arriving at conclusions; (5) preparing suitable recommendations for improvement; (6) presenting recommendations to those who act on them; and (7) installing approved changes. This paper treats only the aspect listed as (6) above "Presenting recommendations to those in a position to act on them." It covers the various types of presentations and how best to give them.

CONCLUSIONS AND RECOMMENDATIONS:

The presentation must put the subject across so that people understand it and it must be done in such a manner to overcome resistance to change and eliminate anxieties within the persons affected.

SCHOOLS ATTENDED:

Clemson College, 1941
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. OpNAV 502
3. USS CHAMPLAIN, CVA 39
4. USS TICONDEROGA, CVA 14, Air Officer
5. C.O., VF 82
6. NAS Cecil, Comptroller
7. USS FRANKLIN D. ROOSEVELT, CVA 42, Air Officer

Promoted to Commander, USN, 1954

TITLE: "THE INDUSTRIAL SURVEY DIVISION OFFICE OF THE NAVAL INSPECTOR GENERAL"

AUTHOR: Harry M. Pugh, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How does the Industrial Survey Division Office of the Naval Inspector General function?

SCOPE AND SUMMARY:

This paper attempts to show how the Office of the Industrial Surveys Division, Office of the Naval Inspector General functions and how the results obtained by this Division can be of value to the Comptroller of the Navy.

The public in general believes that there is much waste in the Armed Forces. We must eliminate this waste and try to find better ways to make the Navy more efficient.

This paper gives some background on the organization and development of the Industrial Survey Division and its mission and procedures and how it functions.

CONCLUSIONS AND RECOMMENDATIONS:

Since there is such an opinion of waste in the Armed Forces, there is two ways which we convince Congress and the people that there is no waste. First, actually eliminate as much waste and inefficiency as is humanly possible in such a large and complex organization. Secondly, bring to the attention of Congress the picture of the Navy's attempt to eliminate waste through tried and proven industrial engineering practices. This is the work of the Industrial Survey Division.

SCHOOLS ATTENDED:

Ohio Sate, BA,
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. INSAVMAT, BAGR CD
3. COMAIRLANT - Norfolk
4. Squadron Commander, VS 30
5. Executive Officer AV SHOR ACT NAS OCEANA
6. AIR ASW OPER, COMFAIR QUONSET
   Promoted to Captain, USN, 1960

TITLE: "THE ROLE OF MANAGEMENT CONSULTANTS IN INDUSTRY AND GOVERNMENT"

AUTHOR: John H. Burton, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How does business use management consultants?

SCOPE AND SUMMARY:

Discusses the history of the management consultant and the scope of his operations. Also discusses briefly some of the failures and successes of management consultants and some of the problems that they can solve. Gives the military policy on the use of management consultants and how they fit into government usage.

CONCLUSIONS AND RECOMMENDATIONS:

An impartial measure of the acceptance of the function and value of consultants is their continued use by American management in the continued growth of their billings. Those who find consultants effective are those who continue to use them. What better measure of value than the corporation which is willing to spend hundreds of thousands of dollars to acquire improved performance through their use and reuse. It is obvious, however, that their scope is broad; their opportunity for performances limitless; their chance to perform great works limited only by their abilities.

SCHOOLS ATTENDED:

Rutgers University, BA, 1941
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Executive Officer, VA(HM) 13
3. Executive Officer, Patrol Squadron 26
4. Commanding Officer, Patrol Squadron 11

TITLE: "SOME GROUND RULES FOR CONDUCTING AN EFFECTIVE MANAGEMENT SURVEY"

AUTHOR: Dale M. Robison, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How to conduct an effective management survey.

SCOPE AND SUMMARY:

This paper defines what a management survey is and describes how to choose and conduct the necessary survey. There are different types of surveys which are conducted for one specific purpose or another. The guidelines outlined in this paper will apply to restricted purpose surveys as well as a general management survey. The success or failure of a survey rests in a large measure with the skill and artistry of the analyst in dealing with the operating people because it is from these people that the facts must be obtained.

CONCLUSIONS AND RECOMMENDATIONS:

The professional skill of the analyst is not easy to acquire. It is often said that the ability to analyze cannot be taught. The acquisition of analytical ability is dependent upon long and patient practice as well as the basic aptitudes with which one is endowed. It takes a lot of patience and training and the sharpening of the faculties of understanding before one realizes the most important single characteristics of a fellow human being -- he is unpredictable and will not fit any preconceived set of behavior patterns or follow any logical rules.

The ability to analyze can be characterized by a realistic recognition that the paramount objective of a management analysis is to achieve a solution that will be accepted and acted upon by the management. The solution must not only be workable, but also timely and salable.

SCHOOLS ATTENDED:

Wyoming University, BA, 1941
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, NAD HAWTHORNE

BUDGETING OR THE BUDGET PROCESS

CONTENTS

TITLE: "THE PACKAGE BUDGET"

AUTHOR: John W. Geist, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Is it possible to consolidate all annual appropriation bills in a single measure in order to achieve a Package Budget?

SCOPE AND SUMMARY:

Discusses the inception of the Package Budget, its disadvantages and advantages and gives reasons why it failed. Gives some ideas of how Congress could make the Package Budget work. Also tells of how the Comptroller fits into plans for a Package Budget and how it would make his work easier and more efficient.

To every American economy is important. The international situation is such that it is imperative we use our resources with unstinting care and precision. The objectives of economy have become a matter of clear-cut patriotism to which administrators and legislators, Republicans and Democrats alike, should dedicate themselves. Wasteful governmental spending is nothing more than a frittering away of manpower and materials.

CONCLUSIONS AND RECOMMENDATIONS:

In order to achieve the most satisfactory results from appropriations, it is necessary that we adopt the Package Budget. The reforms necessary to achieve the goal of honest economy in the Package Budget can be summed up as follows:

(1) study of all appropriations together in a single bill.
(2) preparation of the bill in such a way that the amount to be spent in any given year can be compared with the expected revenues.
(3) introduction with the Package Budget of a limit on spending for that year in order to control deficits.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1934
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Joint Operations' Instru., ICAF
3. Commanding Officer, AO 30 CHEMUNG
4. Comptroller, 12th Naval District
5. Comptroller, SACLANT

Promoted to Captain, USN, 1954

TITLE: "PRESENTATION OF THE NAVY'S BUDGET"

AUTHOR: Edward E. Grimm, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Does the Navy present its needs properly and convincingly when it presents its Budget?

SCOPE AND SUMMARY:

This paper attempts to furnish some points of guidance to the naval officer who will testify to Congressional hearings of the Navy's budget. Since, prior to appearing before Congress in this capacity, officers usually appear before intermediary reviewing authorities, such as officials of the Navy Department, those of the Office of the Secretary of Defense, and those of the Bureau of the Budget, much in the paper will be applicable to any testimony before any committees of this type.

The Naval Officer should remember that Budget presentation is directly involved with conservative salesmanship, and the important thing to remember is that the Navy has a quality product to sell in the form of programs for the defense of this country. They should be soundly and economically conveived and they should fully contribute to the national welfare and security.

CONCLUSIONS AND RECOMMENDATIONS:

The success in obtaining funds from Congress is based largely on the ability of those testifying to present concise and logical justifications in support of the department's estimates, presuming, of course, that programs concerned are sound. This requires considerable preparedness and ingenuity by the individuals concerned, since voluminous presentations prejudice the estimates while incomplete presentations leave doubt which may result in unwarranted budget reductions. The qualities of integrity, accuracy and courtesy in Naval witnesses can be great assets in convincing Congress to accept proposals offered by the Navy. Naval witnesses must be representatives of "the articulate Navy."

SCHOOLS ATTENDED:

U. S. Naval Academy, BA 1933
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Budget, NAVAL Comptroller, Washington, D.C.
3. COMDESRON 30
4. COMDESRON 6
   Promoted to Captain, USN, 1952

TITLE: "BUDGETING AT THE NAVY FIELD ACTIVITIES."

AUTHOR: Eugene M. Amos, Lieutenant Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To bring out the problems and advantages of budgeting at the Navy Field Level.

SCOPE AND SUMMARY:

The Navy Department has issued instructions for budgeting at the department level but at the date of this writing there had been no instructions for the individual field activities. While each activity may have individual peculiarities and systems, most budget problems follow a similar pattern and are common to all.

This paper goes on to discuss the advantages of budget planning at the field activity, how the budget should be presented, its limitations and who is responsible for budgeting and the planning of the budget.

CONCLUSIONS AND RECOMMENDATIONS:

Even though control exercised over the field by the department precludes spending time and money for budgeting by the activity, the advantages to be gained still warrant more emphasis on the function of budgeting at the average Navy field activity. In the final analysis a budget is no stronger than the relation and conflict of the individual responsible for its execution.

SCHOOLS ATTENDED:

Mercer University, BA, Law, 1942
George Washington University, BA, Bus. Admin.,1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Comptroller, Bureau Ships, Washington, D.C.
3. Comptroller, AMNETDEP SEAIBC

TITLE: "BUDGET EXECUTION IN THE BUREAU OF NAVAL PERSONNEL"

AUTHOR: Harlan L. Cheney, Lieutenant Commander, USN, 1100

SCOPE AND SUMMARY OF RESEARCH PAPER:

This paper traces the execution of the budget in the Bureau of Naval Personnel truing to pinpoint how the execution of budget is compared with the financial plan used to formulate the overall budget for the Bureau. The author searched for devices by which performance could be compared to the standards set up in formulating the budget.

CONCLUSIONS AND RECOMMENDATIONS:

The controls set up by the Bureau of Naval Personnel are too centralized, but such centralization is necessary until more confidence in field commanding officers' financial responsibility is warranted.

SCHOOLS ATTENDED:

Yankton College, BA	1941
George Washington University, MBA,	1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Executive Officer, USS TRATHEN, DD-530
3. Fleet Training Group, San Diego, Gunnery Training Officer

Promoted to CDR, USN, 1956

TITLE: "CONTROLS IN THE BUDGET EXECUTION PROCESS"

AUTHOR: Arthur S. Linder, Lieutenant Commander, USN, 1315

PROBLEM RAISED BY RESEARCH PAPER:

To explore the development and the application of controls in the budget execution process of the military establishment.

SCOPE AND SUMMARY:

The inability to measure profit and loss in the same manner as private enterprise has resulted in the introduction of many checks and balances in the federal government. Since World War II, there has been increased recognition of the benefits to be derived from the systematic design and installation of accounting systems tailored to the needs of each specific agency. The accounting system, summarizing results by reports, and the internal audit program are fundamentals of internal control. The plan or organization and the policy directives may be included in a category of internal controls. The accounting system of any government is merely an instrument, a means to an end. The object of it is to produce the financial information which can be used as the basis of administration and control, particularly with respect to the execution of the budget.

CONCLUSIONS AND RECOMMENDATIONS:

There must be many management checks and balances in order to exercise effective control for proper budget execution.

SCHOOLS ATTENDED:

Purdue University, 1941
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. A/C-AV MTL P/P, Naval Air Station Alameda
3. NS SANGLEY PT

Promoted to CDR,USN, 1956

TITLE: "THE BUDGET IN INDUSTRY"

AUTHOR: A. R. Weldon, Captain, USN (ret)

PROBLEM RAISED BY RESEARCH PAPER:

The intent of this paper is to set forth the benefits to be derived from careful budgeting.

SCOPE AND SUMMARY:

This paper begins by discussing the functions which budgets fulfill, the historical development of the budget and the need for budgets in complex operations. It goes on to explain the methods used in industry to develop budgets and how the budget is used as an instrument of control for planning purposes and coordination.

The budget is considered to be a forecast made in detail of the realizable results over a selected period of operations and is based on the expected operating efficiency. In other words, the budget is a financial plan of operation. The budget is primarily a tool to be used by management. If management desires that the budget be used to measure performance, then the budget should be formulated on the basis of standard performance. If they want the budget to serve for the coordination of operating and financial factors, then the budget should be based on expected performance rather than standard. For the most part budgets are used for the latter purpose and therefore should be based on the expectation of performance to be achieved.

The steps in budgeting and budgetary control which are most commonly followed in industry are, in order of their occurrence: (1) forecasting, (2) establishing the approved budgets and plans of operation based upon the forecast, (3) collecting data and report on actual performance at stated intervals during the budget period and comparing actual results with budget allowances, (4) measure the variance of actual from budgeted performance and analyze such variance, (5) determine the necessary corrective action. The two important steps in control which the budget provides are the setting of standards and checking actual performance.

CONCLUSIONS AND RECOMMENDATIONS:

In conclusion, it should be stated that too much must not be expected of the budget, for while it is a

valuable tool for planning and controlling business, still it is no more than just that. Good management will become more effective with the use of sound budgetary procedures but the budget is only an aid for the skillful executive. The budget can point out the course, but it cannot steer the ship.

SCHOOLS ATTENDED:

George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Asst. Comptroller, BuAer
3. Comptroller, BuAer
   Retired, April 1, 1957, as Captain, USN (Ret)
   Now employed as Assistant to the General Manager, Florida Research and Development Center, Pratt & Whitney Aircraft

TITLE: "MULTIPLE PRESSURES AND PROBLEMS INHERENT IN A MILITARY BUDGET"

AUTHOR: Ralph L. Meilandt, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What are the many pressures that tend to dilute the efforts of the military in realistic financial planning and budgeting?

SCOPE AND SUMMARY:

This paper discusses the background in current military budget practice and explains the multiple pressures involved in military budgeting. The Congress, the Executive Office of the President and all its high advisory staff, the general public, the Office of the Secretary of Defense, the bureaus and offices in each level of the military, all have a variety of interests to be served, and all bring whatever pressure lies at their hands to realize their respective aspirations and objectives.

There are many special problems inherent in military budget work. The common format should not be construed to be an all-exclusive, infallible source of information on the military's financial requirements. There should be a constant revision to get better people and more experts in the field

CONCLUSIONS AND RECOMMENDATIONS:

There has been a continued general improvement in budget and accounting methods. This has been due, in part, to improved guidance and direction from the Bureau of the Budget, improved coordination and methods within the Navy through the combined efforts of the office of the Navy Comptroller and the Bureau of Supplies and Accounts, and development of skills of individuals.

It is of the utmost importance that this trend be continued and that every avenue for improvement be explored. An awareness of the pressures and the problems inherent in the task will help individuals concerned to contribute toward that goal.

SCHOOLS ATTENDED:

Ventura, JC,	1935
George Washington University, MBA,	1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. General Supply, BB 62 New Jersey
3. A MGR STK FUND, Bureau Supplies & Accounts

TITLE: "BUDGETING IN THE OVERHAUL AND REPAIR DEPARTMENTS"

AUTHOR: Clyde S. Stewart, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

What is the function of the Overhaul and Repair Department, and how that function is reflected in the Budget.

SCOPE AND SUMMARY:

This paper deals with the Overhaul and Repair Department which supports the Integrated Aeronautical Program of the Navy by:

1. The overhaul, modification and repair of aircraft, guided missiles, target drones, engines, accessories and components, including disassembly, cleaning, examination, repair, modernization, test, inspection, assembly, preservation and packaging.

2. The manufacture of aircraft parts and assemblies required in the support of the foregoing program.

3. The maintenance of, and manufacture of, tools and equipment used.

This thesis discusses the problem of developing the workload of the Department, and how the Bureau controls the Department. It also briefly explains the management of the Overhaul and Repair Departments and the ways and means used to get maximum production with the aid of the cost control officer.

CONCLUSIONS AND RECOMMENDATIONS:

To accomplish maximum control it is believed that the Bureau of Aeronautics should install the Navy Industrial Fund system at all of its Overhaul and Repair Departments. By use of working fund financing and commercial type accounting, considerable progress can be made in highlighting costs by function, as well as by direct labor, direct material, shop expense, and general and administrative expense.

A model department should be set up first so that top level personnel could gain experience, and manuals of instruction and procedure should be prepared to cover the industrial fund concept when the system is ready to be installed in the various departments.

SCHOOLS ATTENDED:

West Virginia Wesleyan
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Wing Fiscal Officer, 2nd Marine Air Wing

TITLE: "THE BUDGETARY PROCESS IN THE NAVY: AN OUTLINE"

AUTHOR: Paul G. Adams, Jr., Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To review the background of how the budget system was established by law, as practiced in the Navy Department, and is evaluated by people who have participated in or studied the budgetary process.

SCOPE AND SUMMARY:

This paper discusses the growth of financial management in the Navy and the formulation of performance budgeting.

The budget process is another yardstick of performance by which the efficiency of the command can be determined.

Only those persons in government who study and follow the performance budget have an understanding of its scope. The people of the United States are affected by the budget in many different ways. As taxpayers they pay for the budget and benefit from it. It provides funds for investigation and prosecution of persons engaged in unlawful enterprises. It provides for better highways. For government employees it may mean the continuation of a job. For the executive agencies, it determines the type of work to be accomplished and the degree of accomplishment. For Congress it is the discharge of the power of the purse, for the President it represents a plan of action for the executive branch of the government. For the student of government it offers an interesting insight into our democratic process.

CONCLUSIONS AND RECOMMENDATIONS:

The adoption of the performance budget cause many changes in the financial operations of the government. The changes have been beneficial and will result in economy and efficiency. The full benefit will not be realized for several years.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1939
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Navy Comptroller Office
3. Area Logistics, CINCEUR

TITLE: "THE PREPARATION OF A BUDGET ESTIMATE BY A FIELD ACTIVITY OF THE U. S. MARINE CORPS"

AUTHOR: Alexander Kositch, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How to prepare a budget estimate by a field activity.

SCOPE AND SUMMARY:

This paper discusses performance budgeting and the financial responsibilities of the field commander. Describes the budget at Headquarters Marine Corps and how it is formulated. Discusses the preparation of a budget estimate in the Marine Corps Barracks in Washington, D.C. The author also discusses points that would contribute to the future improvement of performance of the comptrollership and fiscal functions at the Marine Barracks, Washington, D.C.

CONCLUSIONS AND RECOMMENDATIONS:

The best simple aid or guide that is presently available to a field activity command for preparation of a budget estimate is contained in the Bureau of Budget mimeographed publication Budget Formulation. This guide is entitled "A Foot-rule For Appraising the Preparation of an Agency Budget Estimate". Although this aid is primarily aimed at the agency level, the principles are applicable to all levels. If this or any other field activity follows this "foot-rule", it should result in an effective, well-planned, accurate, reliable and clear budget estimate.

SCHOOLS ATTENDED:

University of California, B.S.
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Hq. Battalion, 3rd Marine Division, Division Fiscal Officer
3. Hq. Battaion, 1st Marine Division, Fiscal Accounting Officer

TITLE: " THE ORPHANED BUDGET -- 1958"

AUTHOR: William G. MacLean, Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the Federal budget for fiscal 1958 which had a strong claim to the distinction of being one of the most fluctuating of recent times.

SCOPE AND SUMMARY:

Any Federal program shown in the budget can have its components traced through a budgetary cycle consisting of these stages: (1) planning (preparation); (2) appropriation; (3) apportionment; (4) commitment; (5) obligation; (6) expenditure.

This paper will point out the "sufferings" of the 1958 budget in its advance through the various stages of the budgetary cycle. The planning stage produced a proposed budget which appeared to lack the enthusiastic backing of the President. The appropriation stage suffered from wavering support of the budget by the Executive branch and particularly because of certain executive actions. The apportionment stage was used with greater severity than ever before to attempt to keep expenditures to certain levels instead of for its more normal use of insuring that programs were justified and up-to-date before the release of funds. The commitment and obligation stages were brought nearly to a standstill by expenditure ceilings and apportionment actions. The expenditure stage became of central importance as the Executive Branch attempted to avoid the exceeding of the national debt ceiling on the one hand and the calling back into session of Congress to raise the ceiling on the other.

CONCLUSIONS AND RECOMMENDATIONS:

No small part of the difficulty with the 1958 budget was due to the lack of understanding that exists concerning figures and what they purport to mean. The figures involved are of such astronomical size as to be generally incomprehensible. In addiition to the incomprehensibility there is confusion over the very terms used to describe various aspects of the Federal budget. This paper views the "orphan budget - 1958," pointing out the significant events, trends, and politics that made this budget unique.

SCHOOLS ATTENDED:

Colby College
U.S. Naval Academy
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Wing Safety Officer, 3rd Marine Air Wing

TITLE: "ROLE OF THE BUDGET ANALYST IN THE BUDGETARY PROCESS"

AUTHOR: Charles L. Nagle, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Who are budget analysts? What do they do; what is their place in the naval budgetary process?

SCOPE AND SUMMARY:

This paper discusses the need for people to analyze the budget. It tells what they should do in order to carry out this function and how they fit into the budgetary process.

CONCLUSIONS AND RECOMMENDATIONS:

Analysts, when understood and used in their proper role, should contribute toward formulating a better budget. The following recommendations were made by the paper:

1. Although requirements are necessary to correctly state objectives, there has been too much emphasis on dollar consideration rather than programs.

2. There is a need for more definite budgetary directives.

3. Reduce the number of formal procedures which are promulgated to prevent mistakes, but establih procedures for transfer of budgeted funds to allow transfers at the time of need. The budget must be planned but it must service current needs.

4. Use the recommendations of budget analysts in the formative stages of the budgetary process in order to arrive at the final best overall approved budget.

SCHOOLS ATTENDED.

Louisiana State University, BA, 1942
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Commanding Officer, DD 562 ROBINSON

TITLE: "BUDGETING AND ORGANIZATION -- THEIR INTERPLAY IN THE NAVY DEPARTMENT"

AUTHOR: Stephen J. Riordan, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the relationships between budgeting and organization in the Navy Department.

SCOPE AND SUMMARY:

This paper deals with the central issue that budgeting requirements and organizational structure must be compatible. Congress has prescribed that budgetary structure is to follow certain definitive patterns and support legislative accounting practices. It therefore follows that where organization is incompatible with budgeting practice, the former must be changed or recourse must be had to show Congress the error of its ways.

The foundation and development of the current fiancial practices as they have affected the military and particularly the Navy Department is the subject of chapter I. Chapter II describes the Army and Navy organizational framework within which financial management has been accommodated. The Army organization is presented because it is a contrasting approach to that which the Navy has taken in adjusting to the same changes in business management. This contrast is of particular importance since the unification of the armed forces with the accompanying desire of the Department of Defense to control all three military departments through uniform patterns.

Chapter III deals with the manner in which the Navy has handled a service-wide appropriation which is inimical to its bureau responsibility pattern. The steps and development of this appropriation are also traced. Chapter IV also deals with a service-wide appropriation which higher authorities have been pressing the Navy to adopt.

Chapter V presents a summary of the highlights in budgeting developments in organizational controls associated therewith.

CONCLUSIONS AND RECOMMENDATIONS:

Closer control always adds supervision and accounting. Both of these are expensive items. The danger point exists when the return of control measures is not commensurate with the expense. Perhaps the Federal Government has already reached this point. Going beyond is accounting for accounting's sake. Therefore, a careful watch

CONCLUSIONS AND RECOMMENDATIONS (Continued)

and review needs to be taken in this respect.

Decision authority should be balanced with technical confidence and operational responsibility at each succeeding step in the funding process. Flexibility in fund control must accompany the power of decision, otherwise this power is meaningless.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1941
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Budget, Special Projects Officers, IMMED OFF COMPT

TITLE: "THE UNITED STATES COAST GUARD ACTIVITY BUDGET"

AUTHOR: Graham Hall, Lieutenant, USCG

PROBLEM RAISED BY RESEARCH PAPER:

The incompatibility of performance-type budget programs with costs accumulated on the basis of individual multifunctional operating units and the difficulty in determining a significant measure of performance for certain types of governmental endeavor.

SCOPE AND SUMMARY:

This paper traces the improvements in the administration of appropriated funds effected by the Coast Guard during the period 1948 through 1959. As a result of a management survey completed in 1948 the fiscal organization of the Coast Guard was completely reorganized. A cost accounting system on the accrual basis was designed and installed in 1950. Refinements and improvements to the new system of budgetary administration were made from year to year as a result of the continued active interest of cognizant executive agencies, the Congress, and the Coast Guard. The present activity budget is the product of the many improvements that have been effected but is necessarily different from the performance-type budget employed initially.

CONCLUSIONS AND RECOMMENDATIONS:

The Coast Guard activity budget is a comprehensive document supported by valid cost data but does not cultivate the broad perspective that a performance-type presentation would. The formal budget estimates by activity programs should be supplemented by admittedly arbitrary accumulation of operating costs under the several major functions or areas of endeavor.

SCHOOLS ATTENDED:

U. S. Coast Guard Academy, BS, 1951
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Graduate Comptrollership Course, 1960
2. Assistant Comptroller, 3rd Coast Guard District

PROGRAM OR PERFORMANCE

CONTENTS

TITLE: "CONCEPTS OF PERFORMANCE BUDGETING AND THEIR APPLICATIONS TO THE NAVY DEPARTMENT"

AUTHOR: John J. Walsh, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How the performance budget was adopted in the naval establishment.

SCOPE AND SUMMARY:

The Secretary of the Navy defines a performance budget as a program budget which focuses attention upon programs: (1) objectives to be attained, (2) costs, (3) accomplishments; and it also requires the segregation of operating and capital programs. The Congress, the Treasury Department and private organizations involving themselves with governmental budgeting will all give slightly different definitions.

In order to gather accurate data which can be used in justifying a program under a performance budget, some system must be maintained by the bureaus and departments. The author calls it "performance reporting." It is a system of regular periodic reports that will compare actual accomplishment with the budget plan. Such reports are invaluable to the chief administrator for initiating corrective action when accomplishment falls short of expectation. These reports also furnish data useful for forecasting future budgeting requirements.

This paper goes on to discuss the pros and cons of performance budgeting.

CONCLUSIONS AND RECOMMENDATIONS:

The performance system of budgeting, to date, has given a more thorough picture of the spending program of the Navy Department. By means of the revised appropriation structure which denotes what will be accomplished the Navy has given to Congress a better explanation of its budget requests.

The appropriation structure of the Navy at present does reflect performance in that objectives are stated, costs are stated and accomplishments are compared with the objectives.

SCHOOLS ATTENDED:

Holy Cross
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Fiscal and Budget Officer, MCRRO, San Diego
   Promoted to Major, USMC

TITLE: "THE NAVY PERFORMANCE BUDGET"

AUTHOR: Charles B. Reinhardt, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To present the origin, development and the future of the performance type budget in the Navy Department.

SCOPE AND SUMMARY:

The author defines performance budgeting as a means of focusing attention on the objective to be attained rather than on dollars to be spent. It is one in which all costs incidental to the accomplishment of a specific job or objective are consolidated into an identifiable project with projects grouped into primary functions in which fiscal and management responsibility are paralleled. Capital expenditures are separated from current operating expenditures. In the formulation of such a budget, the most important single task is the specific defintion of the objective with an accurate estimation of what it will cost to achieve that objective.

The author goes on to discuss how performance budgeting is used in the Navy and what changes are necessary.

CONCLUSIONS AND RECOMMENDATIONS:

Performance budgeting in the Navy is here to stay. The performance budget can provide a more meaningful basis for administrative planning,executive leadership, legislative action, and administrative accountability at all levels of government. It is a continuous forward moving process; never completed, never perfected, but constantly pointing the road to greater efficiency in financial management. The will to get the job done is more important at this stage than the technical problems involved. The technical problems are numerous and difficult, but they can be solved if there is full cooperation within the services and with the office of the Secretary of Defense.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA,
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course,1955
2. PERSPL POL DIR, Secretary of Defense
3. Commanding Officer, DDR711 GRUENE
4. Fleet Training Commander,CINCLANTFLT

TITLE: "PROGRAM BUDGETING AS APPLIED TO MILITARY CONSTRUCTION"

AUTHOR: Frederick A. F. Cooke, Captain, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

How the principles of comptrollership affect the formulating of the military construction program.

SCOPE AND SUMMARY:

Because of the complexity of the military construction program, the author has skipped over lightly the master planning process, as well as the procedure for converting the requirements submitted from the field into the military construction program which is proposed by Navy to higher review levels, and to the Congress. The author has prepared two proposed instructions, which are attached to the paper as appendices. These instructions, one from the Secretary of the Navy and the other from the Chief of Naval Operations, are intended to replace those which currently prescribe the method for submitting station requirements for new construction.

This report has indicated briefly some of the problems which are encountered in the process of formulating and executing the Navy's program for augmenting the military construction program.

CONCLUSIONS AND RECOMMENDATIONS:

The new instruction as recommended by the author are attached to the report as appendices A and B. Among the changes recommended in these instructions are: (a) the program for the development of each station is given primary emphasis; (b) the role of authorization as the primary control over programs by the Congress is stressed, as is the use of the cost estimate as a limit on the quality of the physical scope; (c) the DOD categories have been incorporated throughout.

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Purchasing Chief, Construction-Bu.Yds & Docks
3. Structural Engineer, MISLCEN PT MUGU
4. PACIFIC MISSILE RANGE
   Promoted to Captain, USN, 1959

TITLE: "PLANNING AND PROGRAMMING THE NAVY'S PUBLIC WORKS"

AUTHOR: George T. Hoffman, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To present the highlights of the chronological steps in planning and programming of the Navy's public works, with emphasis on the importance of adequate Master Planning in the development of naval shore activities.

SCOPE AND SUMMARY:

In 1951 the Navy was found to be deficient in its planning for development of shore station facilities. The Army had developed a good system and so had the Air Force. As a result of comparison of techniques in master planning of other military departments, together with some sound ideas of its own, the Navy derived an extensive field survey and drew up its first basic Shore Establishment Development Plan.

The originators of the majority of the Navy Public Works projects are the commanding officers of the individual shore activities of the naval establishment. Certain projects, of course, originate at the Navy department level.

The development of each Public Works project actually involves a number of successive steps: (1) First, the project originator has a requirement; (2) The originator analyzes the way in which the requirement can be met; (3) The project must be analyzed and justified.

A primary purpose of the Master Shore Station Development Program is to provide a means for planning the maintenance and development of shore activities of the Naval Establishment to support the peacetime and wartime requirements of the operating forces in accordance with approved logistic plans. This paper goes on to discuss the purpose and development of the Master Plan and how it fits into regional planning. It also discusses the review process in the Navy Department and for Congress. It also briefly discusses the apportionment process.

CONCLUSIONS AND RECOMMENDATIONS:

It is exceptionally important that there be close interrelationship between the development between the annual Public Works program and the Master Plan. In the past, in most instances, Public Works programs have been developed with little retard for the current Master Plan and such disregard will make programs hard to justify before Congress.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1934
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Commanding Officer, AD 28 G CANYON
3. DCNO Plans & Pol, OPNAV OP 81B

TITLE: "THE ANNUAL MILITARY CONSTRUCTION PROGRAM IN THE NAVAL AERONAUTICAL SHORE ESTABLISHMENT"

AUTHOR: Elbert V. Cain, Jr., Captain, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To examine the background of our current budgeting principles, the procedures which have developed from these principles, and then detail the process by which an annual military construction program is born and finally accepted through legislative and executive branches of the government.

Discusses the evolution of the federal budget and considers the development that has occurred within the Naval Aeronautical Shore Establishment and the various naval directives which govern the budget formulation. Also considers the process of a Military Construction Program from original preparation at the field level, through final approval and signing of the budget by the President.

CONCLUSIONS AND RECOMMENDATIONS:

The budgetary process time could be abbreviated by combining many of the reviews that are now held separately. It is recommended that the budget process commence at the top rather than at the bottom, or in other words, the decision should first be made as to how much spending each department will be allowed and then a budget can be formulated that must remain within the spending limits. Each department should attempt to provide the best service available with the allotted funds. Auditing procedures should be expanded by the General Accounting Office to provide Congress with information when the spending programs appear contrary to public policy. Instead of authorizing construction by each line item, which contains many details as to size, location, use, and justification, the authorizations should be in general language stating total numbers permitted, maximum or minimum sizes, and other general data that would not unduly restrict the flexibility needed by military forces to meet constantly changing conditions.

SCHOOLS ATTENDED:

Birmingham College, BA, 1938
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Naval Air Station,
   Pax River, Maryland
   Promoted to Captain, USN, 1959

TITLE: "AN INTERIM ANALYSIS AND EVALUATION OF COMMODITY SINGLE MANAGER AGENCIES"

AUTHOR: Ervin F. Hodge, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How effective have the Commodity Single Manager Agencies been? Have the criticisms of the Congress and the Hoover Commission concerning waste, duplication, and overlapping in our military supply systems been partially overcome by Commodity Single Managers?

SCOPE AND SUMMARY:

Each of the four Commodity Single Manager Agencies (Medical, Subsistence, Clothing & Textiles, and Petroleum) that have been in existence for three to four years was analyzed and evaluated in separate chapters. This includes a brief historical background and organization of the Agency,special unresolved problems/deficiencies, and significant accomplishments and savings achieved. Finally, a brief discussion on the Studies of the Armed Forces Supply Support Center which led to the recent establishment of two new commodity Single Manager Agencies for Military General Supplies and Military Industrial Supplies.

CONCLUSIONS:

An analysis of Commodity Single Manager performance to date leads to the conclusion that Single Managers are effective;: compared to pre-single manager operations, compared to the service-managed systems, and in the opinion of their customers. Further, that worthwhile savings in storage space, payroll costs, inspection services, and in procurement and distribution operations, have been effected. It is also concluded that single manager operations still need simplification, need operational refinement, and need procedural standardization. Single Managers are not a panacea for the "bigness" of supply within the Department of Defense. Nor, should each and every common-use commodity be necessarily placed under a single manager. Many of the objections that led to the recommendations of the Fourth Service of Supply have been or/are being met. Thus, it is reasonable to predict that the pressures and criticisms of the Congress, as a result of the Hoover Commission Recommendations, will be less severe in the future.

SCHOOLS ATTENDED:

Tulane University, BS, 1954
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Naval Photo Center, Washington, D.C. , Comptroller

THE BUDGETING PROCESS AND CONGRESS

CONTENTS

TITLE: "PROGRAMMING A NAVAL AVIATION BUDGET"

AUTHOR: William O. Powell, Jr., Captain, USN

PROBLEM RAISED BY RESEARCH PAPER:

Problems associated with determining and executing a financial program for a major material bureau of the Navy Department with emphasis on the importance and responsibilities of programming officials and the programming function.

SCOPE AND SUMMARY:

This paper was concerned principally with the function of "programming" and the counterpart of this term, "program officer." The position of the "programming official" in the bureau organization, the responsibilities, the budget process, and the essentialities of proper program management vis a vis budget are set forth in detail. Emphasis is placed on the little considered relationship between the programming official and taxpaper and the strong obligation that exists to assure the taxpayer a fair return on his investment. The "public trust" aspect is generally grossly overlooked and little understood.

CONCLUSIONS AND RECOMMENDATIONS:

This paper brings home the point of the absolute necessity for intelligent programming within a technical bureau to ensure that technical requirements are met within the financial envelope available and the allotted time. The importance of superior and encompassing knowledge of all program aspects is concluded to ensure the elimination of waste, with resulting improved program administration on a "hard core" program.

The conclusions of this paper have been proven out in the intervening time period by the amount of additional organizational emphasis placed on the programming function. This is evident to some degree in the Polaris program management and is reflected in its highest manifestation in the new organization of the Bureau of Naval Weapons.

SCHOOLS ATTENDED:

Auburn University
University of Chattanooga
George Washington University

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Staff, Commander, Fleet Air Whidley - Material Officer
3. Naval Air Development Center - Comptroller
4. Bureau of Aeronautics - Programs & Budget Officer R&D
5. Bureau of Naval Weapons - Weapons Engineering Officer

Promoted to Captain 1 August 1958

TITLE: "THE NAVY AND CONGRESS"

AUTHOR: Alvin Robinson, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

What is the relation of the Navy to Congress?

SCOPE AND SUMMARY:

The Constitution charges the Congress to provide and maintain a Navy. Consequently, at least once each year, the Navy must sell itself to the Congress on an appropriation or money basis.

In this day and age of high pressure salesmanship, more than face value knowledge of the subject in hand is required. One must know one's customer and what procedures he has laid down for receiving petitioners.

The purpose of this paper is to acquaint those in the Navy unfamiliar with legislative procedure, the manner in which its customer, the Congress, treats with the Navy Department on matters pertaining to naval affairs.

CONCLUSIONS AND RECOMMENDATIONS

If Naval programs and projects are soundly achieved, and the justifications in support of legislation and estimated budget funds are presented to the committees in a concise and logical manner, the Navy should obtain cooperation from Congress on almost all of its program.

SCHOOLS ATTENDED:

U.S. Naval Academy, BS,	1927
New York University, JD,	1933
George Washington University, MBA,	1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Planning Officer and Comptroller, 3rd Naval District
3. CINCUER Contract Officer
4. Planning Officer and Comptroller, 3rd Naval District

Retired Commander, 1 February 1960

TITLE: "A WORKING-TYPE BUDGET FOR THE NATIONAL GOVERNMENT"

AUTHOR: Lincoln L. Letterman, Commander,SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What are the possibilities for effecting improvements in the present system of government budgeting?

SCOPE AND SUMMARY:

Discusses the present national government budget preparation and the present budget execution. Then proposes a new method of preparation of the budget. This procedure requires that the preparation of the budget be an all hands formulation, both in the preparation of the estimates as well as in carrying out the provisions contained in it. Encourage the use of first line foremen for assistance in the initial preparation of the estimate. As the management level of government supervision comes to the full realization that the lower levels of supervision must be brought into the budget preparation processes, some of the difficulties and inadequacies inherent throughout the Government will be lessened or eliminated. Acceptable budgetary procedure requires that the various supervisory heads be required to substantiate fully, each request for funds.

Where the supervisor has had a part in the preparation of the budget, and a periodic report shows that the unit he supervises is not accomplishing the plan that was agreed to, he is in a highly favorable position for the determination of the factors which are causing the deficiency. This is the working-type budget.

CONCLUSIONS AND RECOMMENDATIONS:

The working-type budget can only be implemented successfully following an intensive period of education at all levels of Government, in order to eradicate, modify, and indoctrinate. Never should the idea be fostered that not to spend an amount which has been appropriated for the current year will mean a reduced appropriation the following year.

This system is believed to encompass a simple, inexpensive way of training supervision in the art of effective financial control, which is, after all, the much sought after goal, both of the Government and the taxpayer.

SCHOOLS ATTENDED:

Washington University, BA, 1938
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Budget, COMSERVPAC
3. Executive Officer, Shore Activity, ESO Great Lakes
4. OIC, NRAO Great Lakes
   Promoted to Captain, USN, 1957

TITLE: "A STUDY OF BUDGET FORMULATION IN THE BUREAU OF SUPPLIES AND ACCOUNTS"

AUTHOR: Marvin L. Brooks, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How does the Bureau of Supplies and Accounts formulate their budget?

SCOPE AND SUMMARY:

This paper discusses the basis for the budget preparation by the Bureau of Supplies and Accounts and tells how the budget is prepared. Briefly gives the directives and guide lines for this preparation and how budget estimates are submitted. Also discusses justification of the Bureau's budget.

In spite of the fact that the influencing factors are subject to substantial and rapid change, the basic steps in budget formulation as practiced by the Bureau remain the same. The steps are: (1) programming the plans or classifying the work to be done; (2) accumulating the cost and manpower data from an integrated reporting system; (3) correlating the cost and manpower data with the programming information; (4) developing the most descriptive format for budget presentation.

CONCLUSIONS AND RECOMMENDATIONS:

It is the operational plan which should control throughout the budget process and, at no time, should funds become a controlling factor. For this reason the plan itself should be modified each time a budget markup is received. If this isn't done, review authorities can only assume that the plan was overpriced to begin with and next time the cut will be deeper and more arbitrary. Funds should define the overall limits of the plan but should not control the operations.

SCHOOLS ATTENDED:

Syracuse University, BA, 1941
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Cost Accounting, Bureau Supplies and Account
3. COMSERVPAC
   Promoted to Commander, USN, 1957

TITLE: "A LAYMAN'S PHILOSOPHY OF FEDERAL BUDGET FORMULATION"

AUTHOR: Joseph P. Fitz-Patrick, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To put into print some knowledge of the federal budgeting which covers the entire field.

SCOPE AND SUMMARY:

This paper explains the meanings of budget and how the national budget system has developed through the years. Discusses the formulation process today and the philosophy of legislative executive relationships.

A normal budget process should take about twenty-two months, but so many changes have to be made that effect functions ideally scheduled that the time generally is much longer. So much time is wasted in preparing justifications for questions which Congress may ask and never do ask, that this costs the taxpayers hundreds of thousands of man hours which are really wasted. To illustrate the volume involved, the fiscal year 1955 budget cycle had required some 6,000 pages of primary programs and tens of thousands of pages of supplementary program data. Very few people in Congress really understand the budget. Therefore, there is much confusion in the handling of the political football. There are many reforms put in front of the public and Congress, but few are accepted.

CONCLUSIONS AND RECOMMENDATIONS:

Congress should not limit the appropriations, but should organize budget management more effectively. There should be a continual growth in prudent, business-like daily conduct of operations.

Representative Wigglesworth said, "The elimination of waste and extravagance is vital if America is to avoid national bankruptcy, dictatorial government, and the loss of precious liberties. We should not forget the words of the great Communist leader, Lenin, when he said, 'Some day we will compel the United States to spend itself into destruction'."

SCHOOLS ATTENDED:

U.S. Naval Academy, BA, 1938
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Commanding Officer, OPNAV OP 30D
3. IMMED OFF, Comptroller
   Promoted to Captain, USN, 1956

TITLE: "A REVIEW OF THE APPORTIONMENT PROCESS"

AUTHOR: Norman E. Fryer,Jr., Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

How the Bureau of the Budget distributes an appropriation or how the apportionment system functions.

SCOPE AND SUMMARY:

Discusses the early history of the apportionment legislation and the need for remedial legislation prior to 1950. Also discusses the current anti-deficiency act.

As part of the apportionment process, part of any agency's funds are usually impounded by the Bureau of the Budget and held in reserve, the idea being that the agency may be able to carry on its full program without having to use all of its funds. In certain instances the Bureau of the Budget has impounded, not for the sake of holding a sum in reserve against unforeseen emergencies, but for the purpose of preventing an agency from proceeding with its program till full extent contemplated by the funds made available by Congress. Agencies, with their funds thus impounded, have been unable to draw funds from the treasury and have, therefore, questioned the legal authority of the Bureau of the Budget to curtail their programs. This is the apportionment system.

CONCLUSIONS AND RECOMMENDATIONS:

The Hoover Commission recommended that in the public interest the President should have authority to reduce expenditures under appropriations, if the purposes intended by the Congress are still carried out.

The current anti-deficiency act authorizes the establishment of reserves to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements, greater efficiency of operation, or other developments. The delay in apportionment, for any reason, tends to increase the difficulties in achieving effective, economical, and efficient execution of authorized programs in operation. The apportionment system is really "item veto".

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1938
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Fiscal Officer, 2nd Marine Division

TITLE: "THE LOBBY, THIRD HOUSE OF CONGRESS"

AUTHOR: John G. Metz, Captain, U.S.M.C.

PURPOSE OF THE PAPER:

To examine the lobby as an instrument of the pressure group.

To evaluate its function as a part of the federal government.

SCOPE AND SUMMARY:

Covers the background and evaluation of the lobby from the middle fifties of the 19th century until the present time. The composition, varieties and functionings of the modern day lobby. Considers past and present efforts to exercise control over lobbying and examines the apparent failures and marginal successes achieved.

CONCLUSION:

That past efforts to control the lobby system have been relatively futile. That as long as individuals or individuals functioning as a group can derive benefits from the actions of the government there will always be lobbies. That the lobbies come in many shades of gray, few are all bad or all good. That under the present system of government lobbies serve a useful purpose. The problem is not one of the existence of lobbies but of limiting the power they exercise. That as long as the great bulk of the citizens are relatively apathetic to what goes on at the seat of government much of the legislative and executive action will be guided by the desires and the energies of a relative few.

SCHOOLS ATTENDED:

University of Virginia, BA-Economics, 1951
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course
2. Fiscal Officer, 1st Marine Div. FMF Pacific, Camp Pendleton, California
3. Inspector-Instructor, 46th Rifle Company, USMCR, Albany, N.Y.

TITLE: "BUDGET FORMULATION IN THE DEPARTMENT OF THE NAVY"

AUTHOR: Robert J. Hardy, Captain, U.S.N., 1100

PROBLEMS RAISED BY RESEARCH PAPER:

1. Difficulty of adoption of a true "performance budget" to the military services, and particularly the Navy.

2. Problems inherent in making the appropriation structure of the military services uniform.

3. Overall budgetary problems.

SCOPE AND SUMMARY

Paper treats the budgetary procedures of the Federal Government in general, and the formulation of the Navy budget in detail.

The paper discusses in general terms improvements in Navy budgetary procedures in recent years and the outlook for the future.

CONCLUSIONS:

The importance of a true understanding by Naval officers of budgetary procedures, the part that the budget plays in planning and the overall effect of budgeting on present and future Naval capabilities.

SCHOOLS ATTENDED:

Carnegie Institute of Technology, 1930
U. S. Naval Academy, BS, 1934
George Washington University, MBA, 1957

DUTY SINCE GRADUATION FROM NAVY COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Commanding Officer, USS YELLOWSTONE (AD-27)
3. Commander Destroyer, Squadron TWENTY-FOUR
4. Assistant Director for Budget Affairs, General Planning Divisions, OPNAV

TITLE; "CONGRESSIONAL CONTROL OF EXECUTIVE SPENDING"

AUTHOR: Allen B. Sanders, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

A general look at the national financial picture and at some of the forces which operate in it.

SCOPE AND SUMMARY:

A brief look at the history of the national financial picture and the background for the struggle of control of spending. A look at the budgetary agents of the executive and legislative branches, the Bureau of the Budget and the General Accounting Office, and their contributions to their respective teams in the game of operating the national government programs. Also discusses various types of Congressional control, not to ascertain if it is effective, but to determine what types of it actually exist.

CONCLUSIONS AND RECOMMENDATIONS:

Most advocates of improvements of the budgetary systems specify measures to correct the situation, among them are: (1) performance budget, (2) item veto, (3) pricing of substantive legislation, (4) overall consideration of the budget in Congress.

The author concludes that the President and the Bureau of the Budget chart the national course in budgetary matters. He also concludes that Congressional review is necessary. He says that the executive branch operates the government vehicle more than Congress does. It is important that each branch check the other short of gaining absolute control and that there be an understanding by personnel of each branch of what forces operate in the other. Having such an understanding, we will then look behind the headlines and read the real story in each situation.

SCHOOLS ATTENDED:

George Washington University; MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. ASA, Philadelphia

TITLE: "PHASES OF BUDGETING IN U. S. GOVERNMENT"

AUTHOR: Bernard F. Samuels, Lieutenant Commander,USN,1310

PROBLEM RAISED BY RESEARCH PAPER

The complexities involved in preparing, reviewing, enacting and executing the Federal budget.

SCOPE AND SUMMARY:

Paper covers:

1. Brief history of Congressional financial powers.
2. Comparison of early and present review procedures.
3. Discussion of present Congressional Committee System.
4. Explanation of budget authorizations and apportionments.
5. Comparison of past and present organization and authority of the General Accounting Office.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions - 1. Present budget procedures require hundreds of thousands of man hours and some $30,000,000 to produce the Budget Document.

2. Under the present system, Congress as a whole does not see the overall financial picture and the Appropriations Committees, through their Sub-Committees see only bits and pieces.

3. Entire worthwhile programs can be eliminated by small groups in Congress or in the Bureau of the Budget.

Recommendations;

1. Reduce the tremendous expenditure in man hourse and money required to get the budget to Congress by having only the amounts above a certain "base amount"require detailed justification. (This approach would not preclude the Congress from examining and revising those costs within the "base amount").

Recommendations (continued)

2. Eliminate the present system of assigning chairmen and members to the powerful appropriations committees.

3. Devise some system whereby the entire Congress sees the entire financial picture and is brought to realize that the "welfare state" type of legislation is costly.

4. Hold Congress and the Bureau of the Budget responsible for their acts and omissions in the budget process.

SCHOOLS ATTENDED:

Columbia University, 1949
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course
2. Comptroller, U.S. Naval Air Station, Miramar

TITLE: "THE PUBLIC DEPB TRANSACTION: BACKDOOR APPROACH TO THE FEDERAL TREASURY"

AUTHOR: Robert W. Calvert, Major, U.S. Marine Corps

PROBLEM RAISED BY RESEARCH PAPER:

The advisability and the legality of continuing to finance a number of important government activities through the so-called public debt transaction which by-passes the review of the appropriations committees.

SCOPE AND SUMMARY:

This apper explains how this "device" works, the methods used in this "backdoor" approach, and the views of those supporting this method of finance as well as the views of their opponents.

CONCLUSIONS AND RECOMMENDATIONS:

Full annual control of spending authorizations through the appropriations process is clearly needed. The second look, which Congress can take through the appropriations process is the safeguard in enactment of expenditures. Although attempts to change the House and Senate Rules to eliminate the by-passing of the appropriations committees has not succeeded, the attempts have had a profound effect upon the passage of money bills and it is only a matter of time until the Rules are changed. Then all spending bills will have to clear the appropriations committees.

SCHOOLS ATTENDED:

Kansas State Teachers College, Emporia, Kansas (1 yr.)	1942
Bowling Green State University, Bowling Green, Ohio (2 yrs)	1943-1944
George Washington University, BA,	1959
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptrollership Course, 1960
2. Marine Corps Supply Center, Albany, Georgia

INTERNAL AUDIT OR CONTROL

CONTENTS

TITLE: "CONTROLLING FUNCTION IN THE NAVY"

AUTHOR: Irving F. Macey, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Naval policy strices to continually improve the effectiveness of management in order to make the appropriated dollars go as far as possible.

SCOPE AND SUMMARY:

The purpose of this paper is twofold: first, to bring out the present state of high development of the controlling function in the Navy, and second, cite several methods utilized to foster the function of control.

This paper discusses the development of the Controlling Function in the Navy and gives some of the regulations and directives concerning this function. It also discusses the different types of control through leadership, inspections, records and forms, through reports, through inventory, and through money.

CONCLUSIONS AND RECOMMENDATIONS:

While the danger lies in that too much supervision may ruin initiative, the function of controlling must be performed constantly under intelligent leadership and administration if effective and efficient operation is to prevail.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Auditing COMPT. OF NAVY O
3. Administrative, NAAO Washington, D.C.
4. General Supply, AD 18 SIERRA
5. Ast. Comptroller, Naval Shipyard, Boston

TITLE: "CONTROL AND CONTROL INDICATORS"

AUTHOR: Clayton L. Miller, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Is the exercise of control from one man to another to accomplish work effective?

SCOPE AND SUMMARY:

This paper attempts to describe and analyze the exercise of control and the various means and devices for effective appraisal of that control. It also discusses the nature of control and elements or factors requisite to its effective exercise. Proceeding to a practial and specific area, the use of indicators is also discussed. Indicators may be described as that which points out or indicates potential improvement or substandard performance. Examples are given which apply to the Navy. Indicators aboard ship would be frequency of mast reports, venereal disease rate, reenlistment rate, intership competition results, etc., which would show the morale of the crew and the effectiveness of leadership.

CONCLUSIONS:

Effective control is an element of good management. It complements and is interdependent with such other elements as a sound and balanced organization, effective coordination, plans, and policies, sound procedures, adequate facilities, effective utilization of personnel, comprehensive performance, standards of quality and quantity, and effective appraisal.

Modern management needs to employ all the means available in order to make effective appraisals of its operating efficiency and effectiveness. The potential benefits of indicators should not be neglected.

SCHOOLS ATTENDED:

Stanford University, MBA, 1949
George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. Staff Admin., COMAIRPAC, San Diego
3. Commanding Officer, ARV CHOURRRE, San Diego
4. Commanding Officer, Naval Air Station, St. Louis
5. Dist. Inspector General, COM 13th Naval District

TITLE: "AUDITS, INSPECTIONS, AND SURVEYS IN THE NAVY"

AUTHOR: Alfred P. Boileau, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How did we manage to find ourselves in this mess of overlapping and duplicated audits - inspections - and surveys? Are they all necessary? Can we do anything about it?

SCOPE AND SUMMARY:

History and evolution of all types and kinds of audits, inspections, and surveys. A case history of one activity (NPG Dahlgren) showing how bad the situation can get! Legal and administrative basis for authority and responsibility for audits, inspections and surveys.

CONCLUSIONS AND RECOMMENDATIONS:

Our current (1952-3) situation is in great part evolutionary. Much "layering" of effort is due to new legislation and administrative directive which did not attempt to examine the total system picture - but only to continue an old existing traditional practice - or et up an organization to "put out a brush fire."

Remedial action must come from the highest echelons of command (i.e., Secretary of Defense, or Chief Executive).

Better coordination of effort will improve conditions short range at the working level.

Taken individually, almost all the various audits, inspections, surveys, and visits serve a useful purpose and are properly constituted and authorized. Taken collectively, they often impose an unrealistic workload on the fleet and Shore Establishment.

SCHOOLS ATTENDED:

Pennsylvania State College 1941
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Comptroller, Joint Task Force SEVEN
3. Associate Professor of Management and Head Financial Management Department, Navy Management School, U.S.Naval Postgraduate School, Monterey, California.

TITLE: "INTERNAL AUDITING IN THE DEPARTMENT OF THE NAVY"

AUTHOR: George W. Netts, Commander, SC, USN

PROBLEM RAISED BY RESEARCH PAPER:

How is the Navy's internal audit program developing and how can it gain full acceptance?

SCOPE AND SUMMARY:

Covers development of modern internal auditing in industry and in the Navy; organization; types and conduct of audits; administration of the program; and effectiveness and value of internal auditing to the Navy.

This paper deals with the evolution of Internal Auditing -- early history, period from 1900-1940, and period from 1941-1954.

Concept of Modern Internal Auditing, definition and nature of internal auditing, objectives, and organizational status.

It covers the Navy Internal Audit Program, authority, definition, and objectives.

Organization of the Navy Internal Auditor, Organizational position in NAVCOMPT, activity audit division and contract audit division, and operation of program conducted by Navy Audit offices.

Administering the Navy Internal Audit Program, how audits are scheduled, types and conduct of audits, reliance placed on and importance of field auditors.

CONCLUSIONS:

Acceptance for internal auditing must be won on performance. There are benefits both tangible and intangible which can be derived.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1939
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Asst. to the Comptroller, Philadelphia Naval Shipyard
3. Officer in Charge, Navy Regional Accounts Office, Pearl Harbor
4. Asst. Chief of Staff, Comptroller, Joint Task Force Seven

TITLE: "INTERNAL AUDIT AND CONTROL OF NONAPPROPRIATED FUNDS"

AUTHOR: James Warren Botten, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

The audit of many nonappropriated funds activities is conducted in a perfunctory manner by personnel who lack necessary qualifications and training.

SCOPE AND SUMMARY:

Explores internal audit and control procedures which are pertinent to Non-Appropriated Funds, with emphasis upon the prevention of fraud and the safeguarding of assets.

This paper opens with a discussion of fraud and embezzlement, outlining the incidence and cost of embezzlement, and attempting to identify the embezzler. The reasons which compel an otherwise honest person to turn thief, and the conditions which must precede an embezzlement, are examined. These three conditions are:

(1) A pressing, non-shareable financial problem;
(2) Opportunity to embezzle without likelihood of detection;
(3) Rationalizing the embezzlement in terms of its being a temporary "borrowing."

The remainder of the paper is devoted to an examination of the methods and tools available to a Commanding Officer in the control of non-appropriated funds and the minimizing of opportunity the only pre-requisite of embezzlement which is largely subject to control by the Commanding Officer.

CONCLUSIONS AND RECOMMENDATIONS:

It is generally accepted that no system of accounting or internal control yet devised will positively prevent embezzlement. The skillful, sophisticated embezzler will leave a very meager trail of evidence which may for years defy detection by the best system of internal controls. But well-devised, skillfully and consistently applied systems of accounting and internal control can go far toward preventing basically honest persons from yielding to temptation. Devitation from

established methods and procedures must be detected promptly by the system of internal control. Positive corrective action must be taken, for each deviation in established procedures represents a weak link in the chain of defenses against fraud and inefficiency.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS	1941
The George Washington University, MBA,	1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Comptroller, U.S. Naval Academy, Annapolis, Md.

TITLE: "CONTROLS AND THE COMPTROLLER"

AUTHOR: Harold W. Johnston, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

The pronunciation of the title of Comptroller has the unfortunate connotation of one who controls. This leads to some misunderstandings as to the real role of the Comptroller and some resistance to his efforts to utilize the "controls" which are the foundation of his usefulness to the organization.

SCOPE AND SUMMARY:

Covers the background of the title of Comptroller; his place in the modern organization; and an attempt to differentiate between the tools of control which he uses and the "control" connotation so often mistakenly attributed to the job.

SUMMARY:

The Comptroller belongs to the staff, not the line portion of an organization and as such, does not control. He functions in a manner similar to that of a navigator of a ship--charting a safe course for the unit but not taking the conn to ensure the ultimate arrival at the desired goal. This effort is made effective by the "controls" available for use by the Comptroller, i.e., accounting, internal audit, financial management techniques, etc. A description of these controls and how they are utilized, and the authors' opinion as to the place in the organization and how best used made up the major portion of the paper.

CONCLUSIONS AND/OR RECOMMENDATIONS:

Armed with the knowledge of the proper function of the Comptroller and the control tools with which he works, the manager has a most effective STAFF assistant.

SCHOOLS ATTENDED:

University Washington, BA, 1941
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE

1. Navy Comptroller Course, 1958
2. OPS AFLOAT, CVE 92, WINDHAM
3. Area Commander, NAB Marianas, Chief Staff Officer

TITLE: "CANADIAN GOVERNMENT CONTROL OF EXPENDITURES"

AUTHOR: Harry R. Markham, Major, Royal Canadian Ordnance Corps

PROBLEM RAISED BY RESEARCH PAPER:

To describe the organization and methods used to control the expenditures of funds by the Canadian Government.

SCOPE AND SUMMARY:

This paper deals with the origin of the present form of Government in Canada and how it is organized. It devotes one chapter to the Department of Finance, the Budget, The Treasury Board and the Comptroller of the Treasury. Also discusses the duties and responsibilities of the Auditor General.

CONCLUSIONS AND RECOMMENDATIONS:

The organization and methods used to control the expenditure of funds by the Canadian Government are the result of gradual evolution. The lack of any radical change, major controversy or discussion is evidence of satisfaction that they are considered to be both adequate and efficient.

SCHOOLS ATTENDED:

George Washington University, no degree, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Stock Control and Provision Officer, Number 26, Central Ordnance Depot, Cobourg, Ontario

TITLE: "NAVY INTERNAL AUDIT - THE EYES AND EARS OF NAVY MANAGEMENT"

AUTHOR: Clayton L. Anderson, Lieutenant Commander,SC,USN, 3100

SCOPE AND SUMMARY:

Internal audit is a type of control which functions by measuring and evaluating the effectiveness of other types of control. Its need arose with top management's inability to personally supervise the complexities of modern business.

Internal audit is essentially an independent staff function. Its acceptance by operating departments is almost in direct proportion to the ability of the auditor to function as a friendly advisor as contrasted to a decision maker.

Navy internal audit has followed the business pattern. A revolution in auditing techniques will occur with widespread use of the computer. It will probably increase effectiveness and capability because of speed. Scientific s sampling techniques are in some use but have not had wide acceptance.

CONCLUSIONS:

Some feel that internal audit should be restricted to fiscal records, some believe that there is no limit to the independent appraisal activity of the auditor providing that he reports his findings to management and lets them make the decision. Navy auditors take the middle road, since there is no reason for internal audit to be restricted to only fiscal records. Audit coverage should be constantly expanding in its coverage providing it is economically feasible and generates useful data. The internal auditor can be an expert in the field of controls...a generalist in the technical areas. He can be the "Eyes and Ears for Navy Management."

SCHOOLS ATTENDED:

Wayne University, AB,1940	1940
Wayne University Graduate School,	1941
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. U.S. Navy Area Audit Office,London
   Promoted to Commander, 1960

TITLE: "INTERNAL CONTROL - A MANAGEMENT MANDATE"

AUTHOR: William H. Mayer, Lieutenant, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

My basic objective in selecting the above topic area was to attempt to further the understanding and appreciation of this important management concept.

SCOPE AND SUMMARY:

Internal control is sort of a nebulous subject--one that everyone agrees is important--many talk about--and too few understand. The scope of the topic area just about covers the complete gamit of the business organization. It comprises the plan of organization and all of the coordinate methods and measures adopted within a business to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency,and encourage adherence to prescribed managerial policies.

The thesis goes into the various elements that make up the overall system of internal control and stresses the importance of each element to the control system as well as the importance of the interrelationships between all of the individual elements.

I attempt to point out that internal control, as such, will not eliminate any organizational ills, and is not a substitute for managerial judgment. Internal control brings the unusual situation to the attention of management, whereupon it becomes management's responsibility to take any corrective action deemed necessary under the circumstances.

The consequences of poor internal control is brought home by the review of some case histories wherein a board of investigation or other investigative body recommended disciplinary action as the result of negligent inattention to duty in allowing loose internal control to result in loss to the Navy. In the majority of these cases, it appears unbelievable that the frauds could have been successful. Most are so simple that only the most gullible of executives should have allowed the fraud to gain a foothold, let alone remain undetected for any length of time. In addition, the great majority of defalcations occurred where one individual had complete control over all segments of the transactions through which the fraud was perpetuated. The case studies bring the study of internal control down from the theoretical stages to the practical everyday world of reality. These cases have actually happened--they will happen again.

The fact that more fraud and waste arises from defects in administration of sound systems of control than from inherent weaknesses in the systems themselves, gives rise to the requirement for conscientious application of accepted principles of control and compliance to these principles of control by all personnel within the organization. Application and compliance puts life into the control system to the end that the assets are safeguarded, the accuracy of accounting data is reliable, operationsl efficiency is promoted, and adherence to prescribed managerial policies is ensured.

SCHOOLS ATTENDED:

1. Rider College, BS, 1952
2. George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLERSHIP COURSE:

1. Navy Comptroller Course, 1960
2. Staff, COMSERVPAC for duty as Assistant Fleet Budget Officer, Pacific Fleet

APPROPRIATION ACCOUNTING

CONTENTS

TITLE: "APPROPRIATION ACCOUNTING IN THE BUREAU OF SHIPS"

AUTHOR: V. R. Hayes, Captain, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

The appropriation accounting system of the Navy does not properly perform its function and should be completely revised.

SCOPE AND SUMMARY:

Discuss the then existing appropriation accounting system as applied to the Bureau of Ships and points out its inadequacies. Presents a program for developing a good appropriation accounting system and gives an outline of such a system.

CONCLUSIONS:

None.

SCHOOLS ATTENDED:

Naval Academy, BS,	1938
Massachusetts Institute of Technology, SM,	1944
George Washington University, MBA,	1957

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, San Francisco Naval Shipyard, San Francisco 24, California

ACCRUAL ACCOUNTING

CONTENTS

TITLE: "ACCRUAL ACCOUNTING AND THE COST-BASED BUDGET"

AUTHOR: Millard C. Snyder, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To discuss two of the most recent developments in the field of government accounting -- accrual accounting and the cost-based budget.

SCOPE AND SUMMARY:

By revealing the early period of our government and tracing the steps of progress to the present time, this paper has attempted to demonstrate the prolonged attempt by the Congress to secure its constitutional right to control over expenditures in the Federal Government. Until 1921 Congressional attitudes ran alternately hot and cold over the issue and, while numerous attempts were made to strengthen review and control procedures, most of these came to frustrating conclusions. With the passage of the Budget Accounting Act of 1921, the Congress at last laid the foundations for an effective system of control. The two Hoover Commissions have done much to provide the impetus and inspiration for improved financial management. Public Law 863 provided the basis for this paper. It has set into motion the machinery for accrual accounting and cost-based budgeting in order that management can carry out its functions more effectively. Management, in this sense, applies not only to local management, but to all other levels up the line, including the Congress.

CONCLUSIONS AND RECOMMENDATIONS:

In the process of incorporating double-entry bookkeeping and accrual accounting at administrative-and support-type activities, it is recommended that: (1) the system be made as flexible as possible so that local management can adapt it to local needs; (2) because of the very real cost involved, steps be taken to include in the operating costs of each activity the accrued annual, holiday, and sick leave of the civil service personnel; (3) pay on allowances of the military personnel be included in the accrual system of accumulating costs but that they be paid directly from the operation and maintenance appropriation vice the military personnel appropriation as proppsed by the Department of Defense. Accrued leave of military personnel should also be included;(4) depreciation not be considered; (5) a program for capitalizing "free issue" materials into stock funds be pursued and brought to a rapid and complete conclusion.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1940
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. ComAirPac, Asst. for Sup. Admin.

MANAGERIAL OR COST ACCOUNTING

CONTENTS

TITLE: "COST ACCOUNTING AS A MANAGEMENT TOOL IN THE DEPARTMENT OF THE NAVY"

AUTHOR: George J. Braun, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To present a brief outline of a management tool which has recently reached general utilization in the Department of the Navy.

SCOPE AND SUMMARY:

The management of Navy installations has always been most aware of the cost of accomplishment of objectives. Cost control systems have only recently appeared on the scene to focus the attention of all levels of management on cost problems at the field installation level.

This paper briefly summarizes the cost accounting principles and application of these principles in the Department of the Navy.

Operating controls precede accounting controls. Accounting controls are not enough in themselves, but, when combined with operating controls, they can be of great assistance to an intelligent management. Standards are set for the following elements of cost: (1) direct material, (2) direct labor, and (3) expenses.

When costs are classified according to personal authority over spending, responsibility for the elements of cost can be assigned to a specific person, and a cost control system provides a means for accounting for that responsibility.

CONCLUSIONS AND RECOMMENDATIONS:

Of the several methods available for cost-keeping, applications in the Department of the Navy are best suited to the production order cost accounting system. Regulations for the use of the Navy Industrial Fund to finance the operation of industrial or commercial type installations provide that cost accounting systems will be custom-built to meet the needs of the particular installation. Consequently, any one of the several methods of determining particular standards is available for use by these activities.

Effective management of naval industrial installations has required the use of effective cost control methods; extension of these methods to other types of naval installations is being accomplished.

SCHOOLS ATTENDED:

Postgraduate School - Annapolis, 1944
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Navy Comptroller, Office
3. CINCNELM

TITLE: "ACCOUNTING COMMUNICATION WITH MANAGEMENT"

AUTHOR: Charles H. Walker, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To define accounting and portray major aspects of its current role and its potentiality in any business organization.

SCOPE AND SUMMARY:

The author states that there are many misunderstandings between management and the accounting departments of most industrial corporations. It is his contention that a primary cause of these misunderstandings should be attributed to a lack of adequate communication. If there is a better understanding to the layman, accountant, and operating people in general, of Accounting's responsibilities and uses, it will suggest areas of communications which possibly should receive greater consideration by accountants in order to improve relationships.

This paper defines accounting and describes the principal functions of industrial accounting. It explains how accounting can and does help operators, and how operating people in the organization have an important part in supplying the basic material. As to the operators, accountants should earnestly continue to solicit their help. Accounting has its fixed responsibilities, but all accounting is essentially a service function rendered for the benefit of management. Unfortunately, it is not always regarded by representatives of either group, and as a result, friction, misunderstanding and departmental jealousies exist which are preventable.

CONCLUSIONS AND RECOMMENDATIONS:

Any "gulf" which now exists between accountants and line operators is not inherent in our industrial way of life. It is merely a symptom of the growing pains through which American industry is living. With an adequate steady two-way flow of information between shop and office, the accountant will be able to render greater service to the ultimate benefit of operators, by reason that operators will have a better understanding of accounting's responsibilities, capabilities, and potentialities.

SCHOOLS ATTENDED:

University of Utah
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Headquarters Battalion, Budget Officer, Camp Lejeune

TITLE: "MANAGERIAL ACCOUNTING FOR STATION OPERATION AND MAINTENANCE"

AUTHOR: Earl W. Bailey, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To suggest a foundation of basic accounting principles upon which Marine Corps financial managers can build a better accounting system.

SCOPE AND SUMMARY:

This paper is devoted to discussing the objectives of the accounting system, exploring the management techniques used at one Marine Corps installation for controlling funds and operations through the use of accounting information, evaluating this installation's accounting system against the objectives, and looking at some ways in which the accounting system at this Marine Corps installation might be improved.

The author believes that this paper will provide both the trained and untrained financial managers of the Marine Corps with a definition of the objectives of the accounting system and a description of some of the management techniques that can be used to control funds and operation through the use of accounting information.

CONCLUSIONS AND RECOMMENDATIONS:

The Marine Corps schools' accounting system is as efficient and effective as any accounting system in the Marine Corps. The strong point in this system can be found in every Marine Corps accounting system; while the accounting areas that are weak are the areas that could stand improving on a Marine Corps-wide basis.

Strong points of this system are: (1) the use of, and accounting for, resources at the planning estimste level; (2) the regular and special management reporting system; (3) the use of accounting information in budget formulation and execution; and (4) the promotion of efficiency and economy in the use of resources through having the majority of personnel participate in financial management.

Weak areas are: (1) procedures for compiling reports; (2) the integration of the elements of the accounting system to avoid duplication and insure reliable information; (3) reduction of detailed accounting and reconciliation performed by planning estimate administrators; and (4) the utilization of available accounting information for management purposes.

SCHOOLS ATTENDED:

U. S. Naval Academy, Annapolis, Md.
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Accounting and Budgeting Officer
   29 Palms, California

DATA PROCESSING

CONTENTS

TITLE: "ELECTRONIC DATA PROCESSING IN THE NAVY SUPPLY AND FINANCIAL SYSTEM"

AUTHOR: Paul Benton Nicks, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Necessity for training and study in the field of data processing by all officers of the Supply Corps.

SCOPE AND SUMMARY:

This paper covers the development of data processing machines, the various types of machines on the market, how the machines operate, the effects of the machine upon management, and the effect of the data processing upon personnel in conversion and after conversion.

Data processing applications in the supply system are covered generally, followed by discussions of specific installations at a large supply center, a supply depot, a shipyard, a Supply Demand Control Point, and the Naval Finance Center.

The future development of electronic data processing machines and their future applications to the supply and finance system.

CONCLUSIONS AND RECOMMENDATIONS:

It was concluded that data processing machines have demonstrated their ability and value to the system, that they are expensive and extensive study is required prior to installation, and that many further applications of electronic data processing can be made.

It was recommended that BuSandA continue the study of applications of EDPM and institute a widespread program for training Supply Corps officers, enlisted and civilian personnel; and that long range planning for future applications and mobile logistic support applications be made.

This thesis was written in 1958, and since that time there have been many new developments in the EDPM field. The thesis is somewhat outdated already and as time passes will become further outdated.

SCHOOLS ATTENDED:

Texas A&M College, BS, 1940
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Fiscal Officer, Naval Supply Center, Norfolk,Va.

TITLE: "MECHANIZING THE BUDGET"

AUTHOR: E. S. Caple,Jr., Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To develop a computer system for the entire Navy

SCOPE AND SUMMARY:

This paper deals with the idea that a computer system could be developed for the entire Navy with three main centers geographically dispersed that could interrogate and receive information from the field activities and in turn feed information to the various Bureaus. The system would be so designed that a specific field account could, via the system, be interrogated by its Management Bureau.

CONCLUSIONS AND RECOMMENDATIONS:

This system would work, but first those in favor would have to sell the idea to top management. This illustrates the importance of having the gift of salesmanship as one of the talents of the comptroller.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1944
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller, Naval Air Station, Barbers Point

TITLE: "MANAGEMENT AND AUTOMATIC DATA PROCESSING SYSTEMS"

AUTHOR: Frank L. Spillman, Lieutenant Commander, SC,USN,3100

PROBLEM RAISED IN RESEARCH PAPER:

In my report, I attempted to determine what benefits have accrued through the use of ADPS, why have both business and government failed to achieve their desired and anticipated goals in ADPS, and what can be done to improve the situation?

SCOPE AND SUMMARY:

The scope of the report covered both business and government uses of ADPS. It concluded a resume' of past performance of ADPS and certain pitfalls to ADPS. Also, it included managements responsibility in this area and advantages and disadvantages of ADPS.

CONCLUSIONS AND RECOMMENDATIONS:

My conclusions were that management holds the key to effective and efficient utilization of ADPS. Management has failed to

1. Provide adequate interest and leadership in the installation and operation of ADPS.
2. Provide definite goals and objectives to be accomplished.
3. Insist on automatic systems approach to ADPS.
4. Reorganize concurrently with the installation of ADPS.

The recommendations were that management provide these qualities which have been lacking. Also, one of the primary recommendations was that DOD should put greater emphasis on the means of accomplishment (management) rather than the expected results (monetary savings).

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1944
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. NSC, Pearl Harbor Data Processing Division
   Promoted to Commander, 1960

WORK MEASUREMENT

CONTENTS

TITLE: "WORK MEASUREMENT"

AUTHOR: Frederic C. Brehm, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

What is the method of Work Measurement used by BuSANDA?

SCOPE AND SUMMARY:

Covers the system of Work Measurement utilized by the Bureau of Supplies and Accounts - its use in budgeting at the Bureau level. Its limitations. Limitations of any statistical approach to measuring output and comparing results among like activities.

CONCLUSIONS:

1) Despite its limitations attendant to any statistical approach to Work Management, BuSandA has developed a system of comparing output with man hours in clerical functions valid enough to form a basis for preparing a budget.
2) Any attempt to utilize statistical work measurement on a Navy wide basis is doomed to failure because of the impossibility of comparing dissimilar functions or missions with all others.

SCHOOLS ATTENDED:

University of Wisconsin, BA, 1938
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Fiscal Officer, NSD, Yokosuka, Japan
3. Director, Financial Control Division, Ships Parts Control Center, Mechanicsburg, Pennsylvania

TITLE: "WORK MEASUREMENT IN THE U.S. MARINE CORPS"

AUTHOR: George K. Parker, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How has the work measurement program been put into effect in the U. S. Marine Corps?

SCOPE AND SUMMARY:

The Marine Corps did not present its program of work measurement as a "cure all" or the "last word", but rather as a "fire alarm" so that management's mistakes could become apparent before any real loss had occurred.

Work measurement consists of various procedures for relating volume of work with employee time expenditure. The purpose of work measurement is the furtherance of three essentials of good management...clear accountability, efficiency, and economy. Management becomes interested in this type of measurement when it becomes necessary that they justify the public funds they are spending.

CONCLUSIONS AND RECOMMENDATIONS:

This program was designed to improve planning and controlling aspects of the administration of the Marine Corps. By comparing the current reports with previous reports, it is possible to note trends and thus determine the increase or decrease of efficiency. It is further possible to compare performance of similar operations in different activities during the same period of time.

This program has and will serve the Marine Corps well and make for more effective management.

SCHOOLS ATTENDED:

Bowling Green University, BA
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Regimental Supply Officer, FSR, Camp Pendleton, California

TITLE: "WORK MANAGEMENT, A MANAGEMENT TOOL"

AUTHOR: John H. Cain, Commander, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

Work measurement is a tool of limited value. Too many have regarded it as a cure-all. When they find out that work measurement is not Aladdin's lamp, the tendency is to damn it as completely useless.

SCOPE AND SUMMARY:

While work measurement is a tool of limited useful it has a specific value at the activity level. Here the department head can develop his own standards if he desires. First, however, he must know what performances he wants to measure and adopt a realistic standard.

The paper cites by specific examples how a Public Works Officer can, by analysis of work measurement reports, determine not only where deficiencies exist, but with a minimum of analysis and investigation, he can determine their causes and correct them.

CONCLUSIONS AND RECOMMENDATIONS:

Work measurement is not a cure-all, nor was it meant to be. It has limitations, but with intelligent application within these limits, it can be a significant aid to management. Both application and benefits will depend to a great extent on the imagination and analytical faculty of the individual using it.

SCHOOLS ATTENDED:

University of Mississippi, BS in CE (1931), CE (1932)
U. S. Naval War College, Advanced Course, 1948
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Head, Facilities Branch, Shore Station Development Board, CNO
3. Staff Officer, Office of the Navy Comptroller, Navy Department, Washington, D.C.

TITLE: "INFORMATION REQUIRED, METHODS OF COLLECTION AND DISSEMINATION OF PERTINENT DATA REQUIRED BY TOP MANAGEMENT IN THE OPERATION OF THE MARINE CORPS SUPPLY SYSTEM"

AUTHOR: E. Briganti, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

What information is desired in operations of the Marine Corps Supply System? How is this information collected and how disseminated so as to be useful to Top Management?

SCOPE AND SUMMARY:

Covers the type information required, method of collection and how timely was its dissemination to be useful to both the Marine Corps Supply Centers and Headquarters, Marine Corps.

Thesis brings out that the information required by Management could not be collected, processed and disseminated in the time necessary to make it effective. The information derived was so bulky, that it was almost useless to Top Management.

CONCLUSIONS AND/OR RECOMMENDATIONS:

It recommends, that some sort of Electronic Data Processing Machines could be used to expedite this information to make it useful and timely to Top Management, the Marine Corps Supply Centers and the customers.

SCHOOLS ATTENDED:

University of Alabama, BS Chem, 1943
The George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Comptroller Course, 1957
2. CO Medium Support Company, 1st Service Bn., 1st Marine Division, FMF, Camp Pendleton, California
3. Operations Officer, Base Maintenance, Camp Pendleton, California
4. Base Accounting Officer, Camp Pendleton, California
5. Comptroller, Camp Smedley D. Butler, USMC, c/o FPO, San Francisco, California

TITLE: "WORK MEASUREMENT - A "MUST" FOR MANAGEMENT"

AUTHOR: Roger A. Laperriere, Major, Royal Canadian Ordnance Corps

PROBLEM RAISED BY RESEARCH PAPER:

The reasons for the necessity of a work measurement system, and its application in manpower distribution and manpower forecast.

SCOPE AND SUMMARY:

I Introduction

Purpose: to outline in general terms the principles, techniques and uses of work measurement. To review some of the difficulties encountered in the RCOC and to outline a successful application of the system in the RCOC.

II Techniques, Purpose, and Uses of Work Measurement

Enumeration and comments on the techniques and purpose of work measurement. A statement of some of the uses with comments on their applicability.

III Prerequisites for an Efficient Work Measurement System

The system must be simple to operate. Simplicity can be achieved if the objectives are limited. The system must be sold; it must be understood and accepted - otherwise all efforts are lost. The system must be realistic; the goals set must be attainable and failure to recognize this will spell discouragement and loss of confidence. The system must be set up properly; careful selection must be made to adopt the best suited program. The system must be capable of audit; unless there is a deterrent to "taking an easy way out" - the system may become meaningless.

IV An Application - Assessment of Manpower Requirement in RCOC

Terms of reference of the Army Establishment Committee; responsibility of the Commanding Officer; difficulties encountered in assessing personnel

requirement; advantages gained from the work measurement system in this connection.

CONCLUSIONS AND RECOMMENDATIONS:

Work measurement is here to stay; in this era of keen and sustained competition, management cannot afford to be without this tool which permits to measure and control the operations.

A danger is the cost of impelemnting and maintaining the system. There is no doubt that the cost is high.

It is most important that a careful selection be made of the system which is most suitable to meet the purpose. Also, studies must be continually made in an attempt to reduce the factors which constitute the cost; one answer lies in the study of correlations.

SCHOOLS ATTENDED:

La Salle Academy, Ottawa, Ont. Canada
Lisgar Collegiate, Ottawa, Ont. Canada
Ottawa University, Ottawa, Ont. Canada
George Washington University, no degree, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Area Ordnance Officer and Commanding Officer
   No. 14 Reginnal Ordnance Depot, RCOC,
   Montreal, P.Q.
   Canada

QUALITY CONTROL

CONTENTS

TITLE: "QUALITY CONTROL"

AUTHOR: F. Warren Vaught, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How important is Quality Control?

SCOPE AND SUMMARY:

Gives a definition of Quality control in general and then gives the background and development of Statistical Quality Control. The basic concept of statistical quality control is that you should base your inspection upon samples taken at statistically correct intervals while the production process is occurring. Also that the sample should be taken in time to correct any situation requiring it.

In organizing a statistical quality control unit we first outline what we expect of it. Development should be slow so that people involved understand it and are in favor of its use.

CONCLUSIONS AND RECOMMENDATIONS:

The technique of quality control is a tool that management needs in its fight to place its product on a highly competitive market. Quality control endorses the promotion of greater production of goods at lower cost by saving time, labor and material. Quality control is a proven tool of management.

SCHOOLS ATTENDED:

University of Chattanooga
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. MSSFA, San Francisco, Executive Officer
   Promoted Major, USMC

TITLE: "QUALITY CONTROL"

AUTHOR: Donald A. Dertien, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To set forth a practical application of statistics in quality control.

SCOPE AND SUMMARY:

The preferred method of inspection in modern industrial organizations is statistical quality control. This procedure has contributed to important reductions in cost and to substantial improvements in quality. It is applicable to both large and small operations. This paper was written for the practical man and for the operating or staff official whose understanding of the problems and the solutions involved in statistical quality control will aid management in the overall aim of quality production at a reduced cost. The author has confined himself to the essential methods and considerations that will be readily understood and useful in establishing and making quality control a working tool of quality production. He discusses the general principles of organizational practices and methods and sampling inspection and process inspection and its applicability to quality control.

CONCLUSIONS AND RECOMMENDATIONS:

All organizational problems have on common quality, that is, human nature. All problems of organization must be solved by considering good practices as well as the ability of the individual. A good quality control department minimizes manufacturing costs and customer complaints. Yet the amount of time and effort applied to inspection must not be increased to a point where increased costs do not compensate for smaller increase in quality, or the savings in the reduction of scrap. Establishment of quality standards should be coordinated effort of the engineering department in cooperation with the inspectors as well as the manufacturing divisions.

The leader in the field of statistical quality control in the United States Navy has been and continues to be the Bureau of Ordnance.

SCHOOLS ATTENDED:

Tri State College, Bus. Admin., Two year course, 1953
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Commanding Officer, ARG 2 LUZON

TITLE: "A STUDY OF INSPECTION AND QUALITY CONTROL AT THE OVERHAUL AND REPAIR DEPARTMENT, QUONSET POINT, RHODE ISALND"

AUTHOR: Hugh M. Gray, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Lack of early records.

SCOPE AND SUMMARY:

The evolution of quality control. As a program, in one of the Navy's commercial-industrial activities.

CONCLUSIONS AND RECOMMENDATIONS:

Unless local management takes an active part in maintaining quality of product. The new program will fare no better than the inspection program.

SCHOOLS ATTENDED:

Boston University, School of Education, BA,	1941
U.S.Navy Postgraduate School, Aerology,	1947
Royal Naval Staff College	1955
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course,1960
2. Naval Station Bermuda

INDUSTRIAL FUND OPERATIONS

CONTENTS

TITLE: "INDUSTRIAL FUNDS"

AUTHOR: Herbert L. Ladley, Lieutenant Commander,USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Industrial Funds have been established to develop economy and efficiency into the military service.

SCOPE AND SUMMARY:

Discuss the purpose of the Industrial Fund and defines it. Gives the Background of Industrial Fund Installation and the laws which set it up. Explains Industrial Fund procedures and Accounting for funds in billing and reimbursements, cost accounting, statistical costs, and operating financial reports. Also covers budgeting and procedures.

CONCLUSIONS AND RECOMMENDATIONS:

The major advantages of industrial fund procedures exist in the areas of accounting for costs, budgeting as a tool for management control, and the responsibility placed on activities for a control over production costs. The principles are sound as evidenced by their universal application in the world of business. They should prove of equal value to the Department of Defense.

SCHOOLS ATTENDED:

George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Squadron Commander, VF 84
3. Comptroller, Naval Air Station, North Island
4. AIR, CVA33, KEARSARGE
   Promoted to CDR, USN, 1954

TITLE: "THE USE OF THE NAVY INDUSTRIAL FUND IN THE MILITARY SEA TRANSPORTATION SERVICE"

AUTHOR: William C. Kuhn, Commander, SC, USNR, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Operations of industrial-type funding in the Military Sea Transportation Service.

SCOPE AND SUMMARY:

Covers the authority and purposes of the Navy Industrial Fund and the financing of MSTS operations under the Navy Industrial Fund, Budget Preparation, Accounting and Major Advantages.

Industrial-type funding provides more flexible means for financing, budgeting and accounting of a service-type organization as MSTS.

Augmentation to or deductions from capital necessary to finance operations can readily be accomplished without the necessity of receiving Congressional approval.

CONCLUSIONS AND/OR RECOMMENDATIONS:

The actual experience of MSTS has proven the concept of Industrial Funding in that one agency has the responsibility for performing a service for the military departments (Army, Navy, Air Force, & Marine Corps) and other agencies as directed by DOD with ability to meet global requirements with minimum of expense.

SCHOOLS ATTENDED:

University of Pittsburgh, BS, 1936
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Comptroller MSTSWESTPACAREA
3. Assistant to Comptroller, Headquarters, MSTS

TITLE: "ASPECTS OF INDUSTRIAL FUND OPERATION IN NAVAL SHIPYARDS"

AUTHOR: Richard J. Reid, Jr., Commander, USN, 1400

SCOPE AND SUMMARY:

Discusses general details of Defense Department operation, as well as the Naval Security Act Amendments and Title IV; Impact of NIF on Navy is considered; also, the details of NIF operation. Early objections voiced by some sources are included and the benefits to be derived by NIF operations.

CONCLUSIONS:

Advantages from NIF are being realized and these should increase as experience is gained and problems are eliminated.

SCHOOLS ATTENDED:

Hampden-Sydney College,	1937
U.S. Naval Academy,BS,	1941
Navy Post Graduate School,	1942
George Washington University, MBA,	1954

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Military Assistant to BuShips Comptroller
3. Fiscal Asst., Asst. Ch. for S.B. & Flt. Maint., BuShips
4. Fleet Salvage Officer and Assistant Maintenance Officer, Staff, COMSERVPAC
5. Production Analysis Superintendent,Norfolk Naval Shipyard, Portsmouth, Virginia

TITLE: "DEPRECIATION -- ASPECTS OF ITS APPLICATION TO INDUSTRIAL FUND ACTIVITIES"

AUTHOR: Frank A. Blackwood, Commander, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

How the aspect of depreciation can be applied to industrial fund activities.

SCOPE AND SUMMARY:

It has been said that all machinery is on an irresistible march to the junk heap and while its progress may be delayed, it cannot be prevented by repairs. The Industrial Fund Regulations provide for accruals for maintenance, but not for replacement of capital equipment. The omission of depreciation provisions is an anachronism in the otherwise advanced financial management concepts embodied in the Industrial Funds. Even the railroad industry abandoned the "maintenance in lieu of depreciation" theory years ago. It does not work satisfactorily, and is unsound from many viewpoints that may be chosen. There is no substitute for the depreciation concept in the management of an enterprise utilizing fixed assets.

Cost comparisons are inevitable, and the concept of depreciation is applicable to all business enterprise, private or military. The use of depreciation funding in military industrial funds makes good business sense. How can an accounting system have any real use or validity if such an important element as depreciation is omitted? Since the Congress expressly desires cost control, performance budgeting in businesslike procedures, what military postulate can support continued resistance to these legitimate and sound objectives? If full managerial control of military industrial activities is to be exercised on the basis of the financial autonomy, afforded by the Industrial Funds, full implementation of the funding capabilities must be developed.

CONCLUSIONS AND RECOMMENDATIONS:

The chief advantage of depreciation funding in military industrial activities is the opportunity it would afford to replace old equipment and maintain a reasonable degree of modernization. The secondary advantages include: (1) the development of managerial confidence and responsibility; (2) improvement of financial and cost accounting data in military industrial activities; (3) potential savings due to increased efficiency of new equipment; (4) fringe benefits in the area of training and morale of personnel concerned; (5) clarification and equalization

CONCLUSIONS AND RECOMMENDATIONS (Continued)

of the cost burden between producer and consumer activities; (6) clarification of the problem area involving idle plant capacity, active plant capacity, and reserve or mobilization plant capacity; (7) delineation and clarification of military industrial missions and activities.

Depreciation should be applied not as a blanket program, but to meet the specific requirements of the nature of the operations involved.

SCHOOLS ATTENDED:

George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Fiscal, BUREAU OF SHIPS
3. Fiscal, Naval Shipyard, Portsmouth, N.H.

TITLE: "A REVOLUTIONARY EXPERIMENT: A CRITICAL APPRAISAL OF THE NAVY INDUSTRIAL FUND IN OPERATION"

AUTHOR: M. E. Hency, Lieutenant Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Why does not the Navy Industrial Fund in operation work out as ideally as the planners thought it would?

SCOPE AND SUMMARY:

Covers the reasoning and legislation that led to the Navy Industrial Fund. Discusses what was expected of the Navy Industrial Fund, and what has been claimed in its behalf. Presents author's opinions as to why the Navy Industrial Fund has not worked out exactly as planned and claimed. According to the author, the shortcomings of the Fund in operation are attributable to the facts that 1.) a military industrial plant is not a civilian industrial plant and the objectives are not always identical or even comparable, 2.) NIF activities are run by military men whose backgrounds, motives, and objectives are rightly not those of civilian industrialists, and 3.) the military men who run NIF activities do not have the degree of control that civilian managers would consider essential. Discusses what the comptroller at a NIF activity can do to promote economy in spite of the limitations inherent in the NIF/military set-up.

Chapter 6 is a fanciful discussion of the things that would be necessary if NIF activities were to become what the planners and starry-eyed appraisers thought the implementation of navy industrial funding would automatically produce.

CONCLUSIONS:

1. A naval industrial activity is not a private corporation no matter what is done to make it resemble one.
2. Costs can be controlled more effectively under NIF, but real control is dependent upon changes in the system which are not likely to be made.
3. Industrial fund financing leads to much better accounting. It produces the facts even though the facts are often unpleasant.
4. A superman comptroller can discourage the rise in costs at NIF activities.

SCHOOLS ATTENDED:

George Washington University, MBA, 1959
University of Michigan, BBA, 1944
University of Illinois

DUTY STATIONS SINCE GRADUATION:

1. Navy Comptroller Course, 1959
2. Fiscal Officer, Naval Air Station, Barber's Point, Hawaii

NAVY INDUSTRIAL FUNDS

CONTENTS

TITLE: "DEPRECIATION AND REPLACEMENT OF PRINTING EQUIPMENT OF THE NAVY PRINTING SERVICE OPERATING UNDER THE NAVY INDUSTRIAL FUND"

AUTHOR: Clark O. Martin, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

The title sets forth the problem.

SCOPE AND SUMMARY:

Discusses how the Navy Printing Service can increase and improve its efficiency and economy and tries to answer the question asked by the managers of the Service; "Why can't I charge my customers that portion of the cost of my equipment which goes into their production and thus recover funds to keep pace with industry-wide improvements in equipment?"

This paper outlines a plan for including machinery and equipment in assets of Industrial Funds, financing additions and replacements thereof from such funds and controlling funding depreciation thereon included as costs of work performed and reimbursed to such funds.

CONCLUSIONS AND RECOMMENDATIONS:

The use of special procurement or production orders, with cost estimates, would be required as a means for controlling the cost of each addition or replacement and insuring that the aggregate cost of the authorized additions would not exceed the program allotment.

SCHOOLS ATTENDED:

Virginia University, BA, 1938
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Instructor Social Science, Bureau Supplies and Accounts, Washington, D.C.
3. Supply Plans, NSD, YOKOSUKA
4. General Supply, Naval Receiving Station, ANACOSTIA

TITLE: "THE NAVY INDUSTRIAL FUND"

AUTHOR: Earl J. Schmitt, Lieutenant Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

How is the Navy Industrial Fund concept implemented at naval activities?

SCOPE AND SUMMARY:

Explains the implementation of the Navy Industrial Fund at naval activities as of 1 April 1954. At that time fourteen naval activities had installed the Fund. Five naval shipyards will have it installed by December, 1954, as will the Naval Gun Factory.

Discusses procedures for installation of the Navy Industrial Fund at naval activities. Explains the Navy Industrial Fund accounting system, and how financial and operating budgets are prepared on the basis of the cost accounting system and operating reports, and shows how such costs are financed so that comparison of budget estimates and actual costs can be readily made in the financial and operating reports.

Applied overhead rates are determined by the Comptroller of the Navy Industrial Fund activity and approved by the station Commanding Officer. In general, overhead rates are established for the purpose of costing products or services in a manner that will prevent, in the long run, any loss to the project cash account. Applied overhead rates are computed, normally, in the same manner as actual rates are determined. These applied overhead rates are a very important part of the budgeting for a Navy Industrial Fund establishment.

CONCLUSIONS AND RECOMMENDATIONS:

The major advantages gained by management bureaus by the installation of the Navy Industrial Fund are: (1) the Bureau is able to evaluate and compare overhead with comparable activities; (2) cost of operations can be compared and competition developed; (3) cost of work performed can be tied with individual budget programs; (4) more accurate estimates of cost of planned production. Also department heads and operating supervisors are more cost conscious.

SCHOOLS ATTENDED:

Loyola College, BA, 1942
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. NSYD, Pearl Harbor, Comptroller
3. Joint Task Force 7, Comptroller
4. EXEX SO GLAKES, DIR ELEC REQ

Promoted Commander, 1956

TITLE: "THE NAVY INDUSTRIAL FUND"

AUTHOR: John A. Donnelly, Lieutenant Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

What are the advantages of the Navy Industrial Fund?

SCOPE AND SUMMARY:

Mechanics of the Industrial Fund explains precisely what it is, and how it functions. Discusses the substance and contributions of the Industrial Fund.

Industrial Fund financing has the following advantages: (1) provides local flexibility; (2) gears level of operations to work load; (3) provides supplier-consumer relationship; (4) provides simplified financing in a single no-year appropriation; (5) emphasizes end-product cost; (6) provides a business-type approach; (7) creates cost-consciousness among purchasing units; (8) makes it possible for management to deal with single end-product cost; (9) pinpoints areas of inefficiency.

CONCLUSIONS AND RECOMMENDATIONS:

The installation process of the Industrial Fund may be summarized by a list of seven steps:

1. Proposal
2. Management review and approval, from the initial survey report
3. The joint panel detail survey
4. Review and approval by the Department of Defense, the Bureau of the Budget, and Congress
5. Preparation of the handbook
6. Training of personnel
7. Installation

The Industrial Fund is a controversial topic at all levels of management. Its installation has been opposed in nearly all bureaus whose field activities have been so fina nced; however, after several months of operation, its success has been so pronounced that even its most vehement detractors have become staunch advocates.

SCHOOLS ATTENDED:

U.S. Naval Academy, BA, 1942
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Naval Air Station, Quonset
3. Comptroller, Naval Air Station, Port Lyautey

TITLE: "THE NAVY INDUSTRIAL FUND"

AUTHOR: Leonard M. Culjat, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Covers the origin, development and implementation of the Industrial Funding Concept from the time it was recommended to Congress by the Hoover Committee until it was put into effect by the Navy. It discusses the degree of success to 1957, and a forecast for the future.

SCOPE AND SUMMARY:

The thesis opens with a discussion of how the old methods used at the Naval Air Station, Quonset Point, Rhode Island, as an example, resulted in an inability on the part of top management to see the total picture because of the many sources of "income." Certain areas of operation, sponsored by different bureaus, were better off fundwise and thus there were different levels of effort in the same establishment.

When Title IV was enacted in 1949, the recommendations of the Hoover Committee were incorporated. Among these recommendations was the establishment of a business-like operation at certain industrial plants, such as Navy Yards and Ordnance Plants. A capitalization fund for each activity was authorized and then the activity was on its own. Management had to consider working capital as a consideration in performance. The paper ends with a discussion of the degree of success of this system and comments from various plant managers. Also included are future predictions for the system.

CONCLUSIONS AND RECOMMENDATIONS:

Since industrial plants are most responsive to the needs of their customers, the reductions in force at the Naval Weapons Plant in 1959-60 may have been partly due to the efficiency introduced by the enforced separation of industrial from non-industrial costs. The author has been associated with two Naval Air Activities and he is partial to the Industrial Fund Concept. It enables people to relate ideas, wishes, services, products, etc., to funds available. A keen customer-producer relationship is made to exist. The costs of overhead, waste and duplication are brought into focus.

Commander Culjat recommends that students of this course visit the Overhaul and Repair Facility at the Naval Air Station at Quonset Point, Rhode Island, to see how the NIF system works.

At the time of the original paper, there seemed to be much opposition to the introduction of the NIF concept by BUAER. What happened to that opposition and what caused it to disappear?

SCHOOLS ATTENDED:

U. S. Naval Academy, B.S., 1941
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957.
2. Comptroller, Industrial Relations Officer, U.S. Naval Air Station, Port Lyautey, French Morocco.
3. Comptroller, U.S. Naval Air Test Center, Patuxent River, Maryland.

TITLE: "THE PURSE AND THE NEEDLE" - OPERATION OF THE MARINE CORPS CLOTHING AND EQUIPMENT FACTORY UNDER THE NAVY INDUSTRIAL FUND

AUTHOR: Walter W. Grant, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

Purpose. To describe the only implementation of an industrial fund within the Marine Corps.

SCOPE AND SUMMARY:

Covers the operation of the Marine Corps Clothing and Equipment Factory under the Navy Industrial Fund, with special emphasis on the managerial techniques employed and the benefits which have resulted from application of such techniques.

A brief history of the Navy Industrial Fund and a summary of the Factory's mission and scope of operations is in the first part of this paper. Deals with the Factory's customer relations, pricing policies and production standards. Budgeting and accounting systems and employee relationships are discussed. Gives accomplishments under NIF (Examples of improvements engendered by NIF concept) and an evaluation of the budgetary procedures used by the Factory. An Appendix discusses proposed extension of industrial funding to repair operations at Marine Corps supply centers. A glossary of some of the most commong technical terms used in the garment trade is also included.

CONCLUSIONS AND RECOMMENDATIONS:

The Marine Corps Clothing and Equipment Factory exemplifies a nearly ideal application of the Navy Industrial Fund.

SCHOOLS ATTENDED:

Pennsylvania Military College, BA, 1951
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Instructor, Marine Corps Supply Schools, Camp Lejeune, N.C.

STOCK FUND

CONTENTS

TITLE: "THE MARINE CORPS STOCK FUND"

AUTHOR: Frederick S. Wood, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

To develop an understanding of the Marine Corps Stock Fund.

SCOPE AND SUMMARY:

Covers the need for and the establishment of the Marine Corps Stock Fund and deals in considerable detail with its operation. Also predicted future growth and development of the Stock Fund.

CONCLUSIONS AND RECOMMENDATIONS:

None

SCHOOLS ATTENDED:

Colby College, BA,	1944
George Washington University, MBA,	1955
Tufts University, ME,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Fiscal Division Headquarters, Marine Corps
3. Marine Officer Instructor NROTC Unit, Tufts College
   Promoted to Major, USMC after graduation

TITLE: "SIGNIFICANT ASPECTS OF WORKING-CAPITAL FUNDS IN THE NAVY"

AUTHOR: James W. Cartee, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Concerns working-capital funds contained in Title IV of the National Security Act amendments of 1949, Public Law 216.

SCOPE AND SUMMARY:

Gives the his torical background of the Clothing and Small Stores Fund and the Naval Stock Fund up to 1949. Gives the authority, the establishment, and how working-capital funds have been used since 1949 to 1955. Discusses the Marine Corps Stock Fund and the Navy Industrial Fund, and explains how these two funds can be expanded in the future.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy has had considerable experience with the equivalent of working-capital funds in the form of the Naval Supply Fund, going back more than fifty years prior to the passage of Public Law 216. The Navy comptroller and the Secretary of the Navy recommend a continued use and an extension of Navy Industrial Fund Operations, where applicable. At various working levels of bureau opinion there is some lack of conviction as to the favorable results obtained or obtainable under Industrial Fund operations. The benefits derived or to be derived, however, do not lend themselves to accurate measures of the savings involved. If there is adequate operation time to prevent clear evaluation, the results should become progressively obvious and measurable with the passage of time.

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. General Supply, Bureau Aeronautics, Washington, D.C.
3. Fiscal Plan, CVA 62 INDEPENDENCE
4. General Supply, CVA 62 INDEPENDENCE

TITLE: "THE NAVY STOCK FUND"

AUTHOR: James Miller, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the increasing importance of the Navy Stock Fund.

SCOPE AND SUMMARY:

This paper covers the historical growth of the Navy Stock Fund, its purposes and objectives, and how it is composed and organized for management today. It covers financial and property accounting and the details of the operations of the Stock Fund.

This paper discusses the manufacturing, processing, repair, and preservation of stock. Also discusses losses, expenses, pricing, variances, and returns of materials and supplies. Covers stock sales, issues, transfers and reimbursements, disposition of excess property and sales of salvage and scrap.

CONCLUSIONS AND RECOMMENDATIONS:

Regardless of what additional materials may be inducted into the Stock Fund or what changes might be made, its service to the Navy in the past has been exemplary. It is submitted that the Navy Stock Fund has contributed substantially to economy and efficiency throughout the Navy. The great strides made in recent years and the scope of its coverage and the improved management techniques which have been applied through the use of the fund are a tribute to the wisdom of its Congressional, business and Department of Defense advocates and those in charge of its management.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1943
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, NAD OAHU
3. Assistant OIC CAX, NSC Norfolk
   Promoted to Commander, USN, 1958

TITLE: "THE NAVY STOCK FUND AND THE GENERAL STORES SUPPLY SYSTEM"

AUTHOR: Joseph Andrews, Commander, SC, USN, 3100

QUESTION OF RESEARCH PAPER:

To outline the financial procedures of the General Stores Supply Office operating under the Navy Stock Fund.

SUMMARY:

The operation of the fund as a source of capital for inventory financing, the function of the Navy Stock Account as a holding account for materials in stock, and the reimbursement of the fund at time of issue of material from inventory are all covered in the text and illustrations. The internal financial controls and the budget system of the General Stores Supply Office are also presented.

CONCLUSIONS AND RECOMMENDATIONS:

A revolving fund, such as the Navy Stock Fund, is an effective device for financing inventories of non-technical material with generally wide application in the naval establishment. There are good arguments for extending the fund to technical inventories as well but these are not explored in this thesis. The budget system of the General Stores Supply Office is recommended for application to other supply demand control points.

SCHOOLS ATTENDED:

Northeastern University, BS BA, 1942
Harvard Business School, 1944
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Management Engineering Director, Aviation Supply Office, Philadelphia 11, Pennsylvania
3. Assistant Supply Officer, Naval Air Material Center, Philadelphia 12, Pennsylvania

TAXES

CONTENTS

TITLE: "TAXES AND THE CONTROLLER"

AUTHOR: Lester O. Wood, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Should the Controller advise management on taxes along with his other duties?

SCOPE AND SUMMARY:

Over thirty percent of the national income is now collected in taxes. This includes federal, state and local taxes. The increase in tax rates and the shifting of tax loads has been so marked in the last eleven years, that much of which previously passed for sound economic theory as reflected in our classic business cycles is no longer of value. Since taxes have the greatest single impact on our economic lives today, their importance to the controller cannot be overestimated.

This discussion covers only taxes collected by the Federal Government. It goes on to tell how the controller is concerned with taxes and incentives which are involved for both the corporation and the individual. Depreciation rates and inventory valuation are briefly discussed. Since investments make companies grow, the controller is directly concerned with that aspect of capital.

CONCLUSIONS AND RECOMMENDATIONS

Decisions governing plant and equipment expansion are conditioned by the corporate income tax. Since expansion will place the company in a higher tax bracket or take more of the profits, the controller must be in a position to advise management correctly with regard to taxes. A balanced system of taxes to give due consideration to individuals and corporations alike should be the objective of the country. If taxes become and remain confiscatory and socialistic they will of certainty throttle the capitalistic system upon which our democracy is founded.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. BuPers, Director Shore Establishment Div.
3. SACLANT STAFF, Comptroller
4. C.O., USS GENERAL RANDALL, MSTS
5. Com Norfolk Group, Atlantic Reserve Fleet

Retired RADM, 1959

TITLE: "THE EFFECTS OF TAXATION OF CORPORATE INCOME"

AUTHOR: Lee D. Goolsby, Captain, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

To explore the field of business motives and behavior as they are affected by current federal policies and the taxation of corporate income.

SCOPE AND SUMMARY:

This study tries to answer the following questions: Are there any really significant problems connected with the present method of taxing corporate income? What are the economic effects of this method under the present rate structure? Is the tax affecting production adversely? Has it affected the pattern of volume of saving and investment? Has it had any effect on the way in which the financing of corporations is conducted? Has it affected cost and prices? Has it discriminated between different classes of corporations? What is the incidence of the tax? Is there a serious double taxation resulting from the taxation of corporate income and the subsequent taxation of dividends paid to the shareholders? What form should tax reduction take?

CONCLUSIONS AND RECOMMENDATIONS:

The author concludes that the harmful effects of taxation on the corporations have not been substantiated. The tax system must be revised, however, to provide more stimulation to enterprise and investment.

The corporation tax is not a good instrument of fiscal control. Heavy taxation of corporations to curb inflation may produce an inflationary rather than a stabilizing result and may impair incentives and efficiency. (There should be a reform of depreciation allowances). There should be a reform of Section 102 of the Internal Revenue Code, which provides a penalty on the unreasonable accumulations of corporate surplus.

SCHOOLS ATTENDED:

Postgraduate School, Annapolis, Md., no degree, 1945
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Fiscal, Bureau Aeronautics
3. A CELX RSCH, NADC JOHNSVLE
   Promoted to Captain, USN, 1958

HUMAN RELATIONS AND COMMUNICATION

CONTENTS

TITLE: "MANPOWER AND ITS UTILIZATION"

AUTHOR: Rob Roy McGregor Captain USN

PROBLEM RAISED BY RESEARCH PAPER:

At the root of almost every difficulty may be found a problem of manpower, either in organization, administration operation or human relations.

SCOPE AND SUMMARY:

Manpower is the most important factor in the economic and military mobilization of any nation. Materials and machine are useless if the nation lacks the human beings to put them to effective use. The manpower pool of the nation must expand the munition industries, maintain farming, mining, manufacturing and transportation, support the civilian economy on at least a minimum standard, and man the Armed Forces. To best utilize manpower, we must plan to use all age groups in some capacity. Business should immediately try to regain from the government its right of discharging its own employee responsibilities, and should take steps to achieve a friendlier relationship with its workers.

CONCLUSIONS AND RECOMMENDATIONS:

Management must increase the productivity of the workers in the particular day and age for it is the only practical means for increasing national production. A man's work is a commodity that he sells on the market. Business must be able to buy this commodity without taking over the man himself. Business must remember that men's minds must be satisfied as well as their appetities. Business of the future will succeed best whose employees like their jobs; where they are given reasonable economic security; where they are treated like human beings; and where they participate in the productive process in a creative and profitable way. The executive, in short, who establishes a good society within his corporation, will find himself able to produce a better product at a lower cost.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. EUCOM, APO. New York
   Retired RADM, USN

TITLE: "RESPONSIBILITY OF THE COMPTROLLER IN THE FIELD OF HUMAN RELATIONS"

AUTHOR: Galen C. Brown, Lieutenant Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Anyone charged with managerial responsibility can find his most useful tool to be a practical comprehension of the principles of human behavior.

SCOPE AND SUMMARY:

The Comptroller, charged with specific and vital managerial responsibilities, will find the degree of his success measured more and more by his ability to utilize his knowledge of human behavior. The comptroller's duty is to serve his organization by analyzing and communicating facts on its status in terms of economy and efficiency; but he cannot even get the facts, much less communicate, unless he first establishes the right working relations with those with whom he is serving.

This paper goes on to discuss the principles of behavior, the motivation of behavior and how to utilize those principles and how they fit in with the comptroller's problem.

CONCLUSIONS AND RECOMMENDATIONS:

If men have a strong sense of personal satisfaction in their association with their job, they will help the comptroller discharge his responsibilities in a better way. Thus the comptroller must understand those men better.

SCHOOLS ATTENDED:

Whittier, BA,	1941
George Washington University, MBA,	1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER'S COURSE:

1. Navy Comptroller Course, 1953
2. Ship Navigator, CA 130 BREMERTON
3. Comptroller, U. S. Naval Academy
4. Chief of Staff, Naval Accounts, London
5. DD 717 CHANDLER,
   Promoted to CDR, USN, 1954

TITLE: "THE MUTUAL DEFENSE ASSISTANCE PROGRAM, A STUDY IN HUMAN RELATIONS"

AUTHOR: James L. Jordan, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

The mutual Defense Assistance Program is an experiment in human relations on an international scale.

SCOPE AND SUMMARY:

This paper discusses briefly the background of the Mutual Defense Assistance Act, and the impact of the Program on American Special Interest Groups. It deals with the problems in human relations between Americans involved in the program and the Europeans. The author is convinced that we must develop good will or all the rest of our aid will avail us nothing.

CONCLUSIONS AND RECOMMENDATIONS:

By studying our allies and learning about the things that motivate their actions, we have developed a much stronger weapon than the law. We have found people just like ourselves. The foreign aid programs of the U.S. are placing an increasingly great number of American citizens in contact with Europeans. These programs will succeed or fail depending not upon their content, but upon the people who administer them. Whatever success is achieved by the Mutual Defense Assistance Program, in promoting the welfare of the United States through aid to foreign countries, will be accomplished primarily through the practice of good human relations.

SCHOOLS ATTENDED:

George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953

Retired Commander, USN

TITLE: "ORGANIZATIONAL COMMUNICATIONS IN A HUMAN CONTEXT"

AUTHOR: Gordon M. Smith, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To show the relation between organizational communication and the human context in which it operates.

SCOPE AND SUMMARY:

The elements of an organization are: (1) communications, (2) willingness to serve (3) common purpose. It is to be noted that communication is the first element of an organization, and the other two elements have to deal directly with human beings. Formal communication in an organization takes place through channels which are determined by the organizational structure. The organizational lines flow through various positions, and communication takes place from one position to another. Executives are channels of communication insofar as communications must pass through their central positions.

This paper goes on to discuss the downward and upward and lateral methods of communication and also touches on the informal communication system. It explains the media of communication, or those communication forms which are transmitted from the person who prepares the communication to the recipient. Skill in communication is basically skill in human relations augmented by techniques.

CONCLUSIONS AND RECOMMENDATIONS:

Skill in communication can be developed and the basic attributes of an alert mind, facile expression, and a strong personality are great helps. A handy guide is as follows: (1) Be an interested listener; (2) Go through channels to avoid major upsets; (3) Establish rapport with subordinates; (4) See things in context; (5) Remember junior is less experienced; (6) Do not embarrass intermediates; (7) Make yourself available to subordinates; (8) Establish a mutual trust in each other; (9) Practice delayed reaction; (10) Employ examples and visual aids.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1939
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. NAS, Patuxent River, XO
3. SUPACT, Kwajalein, C.O.

Promoted Captain, USN, 1958

TITLE: "HUMAN RELATIONS IN NAVAL LEADERSHIP"

AUTHOR: Charles S. Arthur, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Historical and critical evaluation of some fundamental theories and practices concerning Naval leadership.

SCOPE AND SUMMARY:

Covers the application of some social science theories on motivation, anxiety, and participation in decision-making to Naval leadership. It traces historical changed in the fitness report form and changes in the "style" of Naval leadership from Fleet Admiral E. J. King through Admiral Burke.

Covers the changes in the Marine Corps recruit training program after the "death march" of Parris Island.

Advocates the recognition of the need to approximate, whenever possible, the forty hour civilian working week which competes with Navy reenlistments and employment. Recognizing of course, that during operations or wartime, this restriction would be meaningless.

Author's ideas strongly influenced by the writings of Dr. Harvey Stack Sullivan and Erich Fromm.

CONCLUSIONS AND RECOMMENDATIONS:

Recommends a "more horizontal" type of fleet organization and less frantic kind of fleet operating schedule.

Author claims that he gave too much prominence to the negative aspects of anxiety in personnel inspections and not enough emphasis to pride in belonging to a top outfit. Claims that some of his ideas now out of date.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS 1938
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Commander Destroyer Division 602
3. OPNAV (OP 402)

TITLE: "A NEW LOOK AT HUMAN RELATIONS IN NAVAL COMMAND"

AUTHOR: Edmund W. Creekmore, Commander, USN, 1310

PROBLEM RAISED BY RESERACH PAPER:

An improvement in human relations skills will improve the efficiency, skills, and overall career satisfactions of our officers and crewmen.

SCOPE AND SUMMARY:

This paper discusses leadership and human relations and the problem of understanding the individual. Also discusses the role of key officers in the organization and the importance of communications, both up and down, and horizontally. Motivation incentives other than money are really in the final analysis the end product of good human relations techniques. They are applied to meet the situation and the time. Only the leader who is sensitive to human relation principles is qualified to envision and judge the effectiveness of non-pecuniary motivation incentives.

CONCLUSIONS AND RECOMMENDATIONS:

Naval leadership must take a new look at human relations in the service, not with emphasis on organization, functions, authority, and responsibility, but emphasizing the working relationships between individuals and groups, and suggesting realistic and practical methods for training and improving skills of key personnel in this area. To get an over-all improvement in human relations in the naval establishment, emphasis should be placed at the lowest level, the unit command level. Within the framework of the naval units, new altitudes and atmospheres must be created and human relations must be bought and sold on a day-to-day, person-to-person, group-to-group basis. It is no happenstance but extremely significant that investigation of successful commercial enterprises and outstanding military organizations reveal the active support of the principles of good human relations, and the investigation of organization's experienced difficulties reveal the lack of support of many important principles of good human relations.

SCHOOLS ATTENDED:

University of Maryland, BA, 1954
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Naval Air Station, Norfolk

TITLE: "FUNCTIONS OF EMOTIONS IN HUMAN RELATIONS"

AUTHOR: Robert G. Wissman, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To bring forth human problems as a major factor in the effective functioning of an enterprise.

SCOPE AND SUMMARY:

Of all the aspects of human relations, perhaps the most important and certainly the least understood, is emotional. The emotion is the underlying force of motivations, feelings, sentiments, and satisfactions of people and exerts a potent influence upon an individual's attitude and physical well-being. Without emotion, employees would never be creative, would never work hard and efficiently,and would never cooperate whole-heartedly. This paper deals with the emotional behavior, not only on the part of the employee, but also on the part of the supervisor. It is the very human behavior caused by their interaction with the world around them, and in modern life, and is frequent and unavoidable. Anyone who would predict and control others would do well to understand something of this problem.

CONCLUSIONS AND RECOMMENDATIONS:

The company providing the maximum satisfaction of the emotional needs of its people is most likely to have a minimum of emotional disturbance among its employees. The major human task of industry, therefore, is to develop greater opportunities for satisfying the needs of its employees at work.

"Allow a man to acquire the feeling, the conviction, that he is the master of something, that he has high technical knowledge and skill in his specialized subject matter, field, and the skill and ability to make that knowledge and talent effective in worthwhile human enterprise, and he will possess the dignity his heart craves."

Economic gain is the goal of indstry. Satisfaction of need is the goal of workers. Industry can secure its goal only by helping workers secure theirs.

SCHOOLS ATTENDED:

University of Maryland, BA, 1952
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. VP 28, Operations Intelligence
3. VP 6, Barbers Point, C.O.
4. AVP 49, USS ORCA

CAREER PLANNING AND INCENTIVES

CONTENTS

TITLE: "THE NAVY'S RATING STRUCTURE AND CLASSIFICATION PROCEDURES"

AUTHOR: Paul Grouleff, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To explain the Navy's approach to setting forth the pattern of the types and quantities of enlisted men required to discharge its mission.

SCOPE AND SUMMARY:

The Navy job classification coding should actually be considered the heart of the rating structure. Therein contained is the detailed information of the nature and extent of skills and knowledge required in manning the naval establishment. There must be a continuing analysis of jobs if technological advances are to be made. New rating must be established, civilian utilization must be studied and machine accounting methods must be used.

CONCLUSIONS AND RECOMMENDATIONS:

It is essential that the Navy continue its control of manpower inventory and distribution, in order to be prepared of its changing commitments.

SCHOOLS ATTENDED:

George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Staff Comptroller, Com 5
3. Asst. Comptroller Joint Staff Com U.S. Forces in Europe (EUCOM)
4. Commanding Officer, USS GENERAL BUTNER, TAP 113
5. District Planning Officer, Com 3
   Retired 1 January 1960, As Captain USN (Ret)
   Now employed as Plant Manager American Museum of Natural History

TITLE: "ANOTHER LOOK AT NAVY CAREER INCENTIVES"

AUTHOR: Robert H. Caldwell, Captain, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Is the Navy an attractive career?

SCOPE AND SUMMARY:

This paper deals with the problem of career incentives which should sustain our active forces at the required level of strength and efficiency. It is necessary to increase the present rate of voluntary enlistments -- and to induce volunteers, both officers and enlisted men, to continue in the service on a career basis.

There is no widespread active dislike of the services as a career but most Americans prefer other vocations. The price of a service life comes too high in terms of what they must sacrifice (primarily the American home life). There should be an attempt made by Navy officials, however, to do away with the uncertainties with which the Navy family must contend.

This paper goes on to discuss what has been done to improve military career incentives and what has not been done and should be in the future.

CONCLUSIONS AND RECOMMENDATIONS:

It will not be enough merely to restore those benefits which have been lost, raise pay to a level with the civilian, or to bring leadership back to its prewar confidence. If it is impossible to provide sufficient pecuniary incentives to purchase our talent in a highly competitive market, then we must pursue all other avenues, bearing in mind that we are dealing with a group of men who may well be patriotic, but who are unsympathetic, undedicated, and unconvinced by the old world methods of leadership. We should stop emphasizing the liabilities of service life. The armed services should count their blessings, analyze what they have, and what they may expect from their service life. Young men should look upon their experience as one of privilege and honor, rather than obligation, and the so-called morale problems will solve themselves.

SCHOOLS ATTENDED:

Georgia Tech, 1932
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Commanding Officer, CARIBSEAFRON
3. NAVINSGEN, ANILLES DEFCOMD
4. Staff Operations Plans, OPNAV, OP, 09BS

TITLE: "THE SOCIOLOGICAL ORGANIZATION, MOTIVATIONS, AND VALUE SYSTEMS OF THE ARMED FORCES"

AUTHOR: Thomas T. Tulipane, Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

How to provide the kind of incentives and conditions needed for motivation and retention of sufficient numbers of officers and enlisted personnel required by our armed forces.

SCOPE AND SUMMARY:

The task of procuring and keeping up to strengh the three million armed force of high quality during peacetime and for the foreseeable future is a most difficult problem. The author attempts to trace, in a general fashion, the progress of the United States' military man through history. This will be done in order to provide a background for analyzing the special characteristics of our present military organization. He then goes on to identify, define, and analyze the special characteristics which make these organizations unique in the contemporary society. The author claims that military values and organization are not historically determined (although they have numerous historical precedents) but are functionally determined. Changes which introduce antithetical principles inevitably detract from the military organization's ability to discharge its essential responsibilities at the moment of crisis in actual battle.

CONCLUSIONS AND RECOMMENDATIONS:

A few of the changes recommended are: (1) technical training should be concentrated in a category of personnel who are most adapted and would like to remain in the military and who accept the values and social structure of military organizations; (2) a program should be undertaken to consciously stress and teach the special military values and motivations early a recruit's training; (3) some specific program such as separate grades for technicians, but not differential pay; and in-service college scholarship program and a pay program which would increase the standard-of-living allowances to a realistic figure and then tie them by formula to a factor such as the national annual average industrial wage. In this way military personnel would retain a fixed relationship in their standard of living with respect to the economy as a whole.

Military personnel require, not preferential consideration, but consideraion based on their peculiar needs.

CONCLUSIONS AND RECOMMENDATIONS (Continued)

Military service is not simply a job, but a whole way of life.

SCHOOLS ATTENDED:

St. John University
Maryland University
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Comptroller, H-HS Air FMF Pac
   MCAS, El Toro

TITLE: "THE REGULAR OFFICER "HUMP" PROBLEM IN THE MARINE CORPS"

AUTHOR: Robert H. Wilson, Major, U. S. M. C.

PROBLEM RAISED BY RESEARCH PAPER:

What effects does the officer hump and hump legislation have upon the officer structure of the Marine Corps?

SCOPE AND SUMMARY:

Discusses the origin and development of the hump. Possible solutions, the legislation and its effect on the officer structure now and during the next decade.

CONCLUSIONS AND/OR RECOMMENDATIONS:

That the hump legislation offers a reasonable basis of solution of the problem with adverse effects on individuals and the officer structure being held to the minimum.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, EE 1946
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Comptroller, MCAS, Kaneohe, Hawaii

TITLE: "AVIATION COMMAND ASSIGNMENT - PROBLEMS AND PROCEDURES OF PERSONNEL DETAILERS IN SELECTING NAVAL AVIATORS FOR AVIATION COMMAND BILLETS"

AUTHOR: Eugene B. Berger, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

See Title. Are the present procedures definitive enough to make this important selection and assignment?

SCOPE AND SUMMARY:

Review of "hump," fitness reports, problems, promotion selection and interrelation of these areas on the problem of selection for a command assignment. Description of the present procedures.

CONCLUSIONS:

The present fitness reports are used in judging performance and potential for assignment. There appears to be a trend towards a disintegration of marking standards as more and more conscientious markers shift their marking standards upward. The net result being that it is becoming increasingly difficult for any selection board to make an objective evaluation on the basis of reported performance. There therefore appears to be an obvious requirement for an evaluative report with discriminatory ability that is specifically designed to identify officers who possess outstanding potential as future commanding officers. It would appear that the proper time for making such a report would be only when an officer is serving in a squadron, and after he had achieved enough seniority to assume a responsible position in the squadron organization so that his potential could be clearly demonstrated.

SCHOOLS ATTENDED:

Syracuse University, BS,	1942
University of Mississippi, M.Ed.	1958
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. X.O., VU I, Barbers Pt.

PROCUREMENT

CONTENTS

TITLE: "NAVY PROCUREMENT - A REVIEW OF THE GROWTH, MANAGEMENT ORGANIZATION AND MANAGEMENT TECHNIQUES"

AUTHOR: John J. Wells, Lieutenant, SC, USN, 3700

PROBLEM RAISED BY RESEARCH PAPER:

Type, nature and adequacy of controls utilized by top management in the Navy to assure effectiveness in Navy Procurement operations.

SCOPE AND SUMMARY:

Covers Historical Background of Navy Procurement operations from inception of Navy to Present Day. Highlights and briefly describes the organizations in the Office of the Comptroller of the Navy, the Office of Naval Material, and the Bureau of Supplies and Accounts which perform or oversee procurement functions. Enumerates some of the more important controls exercised by top management to safeguard and maintain the integrity of the procurement organization, its functions, and personnel comprising the organization.

CONCLUSIONS AND RECOMMENDATIONS:

No specific recommendations are made. The need for a responsive, flexible, efficient, and effective procurement organization is absolutely essential for our country to maintain its security and well being in this Nuclear Age. The Department of the Navy through its sponsored legislation and that of the Department of Defense has met his challenge and as of today has a responsive and effective procurement organization which is flexible and is capable of rapid expansion or contraction, whichever the dictates of the times demand. Much progress has been made towards improving the efficiency of this organization and much room is left for further improvement.

SCHOOLS ATTENDED:

Strayer College of Accountancy, BCS, 1940
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959.
2. Assistant Comptroller, Superintendent Supply Department, Pearl Harbor Naval Shipyard.

TITLE: "NEGOTIATION VERSUS FORMAL ADVERTISING"

AUTHOR: Raymond H. Bates, Lieutenant Commander, SC,USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Current legislation requires purchasing by the formal advertising method as the norm and permits procurement by negotiation only under specific exceptions, Due to the rapid technological advance and complexity in weaponry, the negotiation procurement method is widely used due to necessity, and therefore should enjoy the same stature as formal advertising.

SCOPE AND SUMMARY:

Paper covers a brief review of procurement history, and highlights Congressional sentiments and proposed bills.

The inflexibility of formal advertising and its requirement for firm specifications have limited application, but where formal advertising may be used, it is an effective means of purchasing. Negotiation is necessary whenever the criteria for procurement by formal advertising cannot be met.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS,
George Washington University, MBA,1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER STATION:

1. Navy Comptroller Course, 1960
2, USS DES MOINES (CA 134)

TITLE: "A SURVEY OF RENEGOTIATION"

AUTHOR: Elwyn E. Hagedorn, Captain, USMC

PROBLEM RAISED BY RESEARCH PAPER:

An examination of renegotiation, including the factors which led to its evolution, its development through the years, and an analysis of industry's criticisms of the process.

SCOPE AND SUMMARY:

Renegotiation is an after-the-fact examination of a defense contractor's profits and performance on all renegotiable business for a fiscal year. One of the purposes of this examination is to secure fair prices for articles and services which the Government must buy for defense purposes while still maintaining an incentive for the contractor to produce at the lowest possible cost by rewarding him with increased profits for low-cost and efficient production. The other purpose is to prevent contractors from realizing unconscionable or excessive profits from the performance of defense contracts.

The United States has attempted to limit defense profiteering in various ways. None were successful until the passage of the first Renegotiation Act in 1942. The present Renegotiation Act was passed in 1951. The administration, particularly the Department of Defense, has been active in supporting the continuance of renegotiation legislation. Industry, in general, is opposed to renegotiation and has been active in defending its position before Congress.

CONCLUSIONS AND RECOMMENDATIONS:

Renegotiation has been effective in large degree in accomplishing the purposes for which it was enacted. Renegotistion should be continued as long as defense expenditures remain at the present high levels.

SCHOOLS ATTENDED:

University of Texas, BA, 1951
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Graduate Comptrollership Course, 1960
2. MCAS, Beaufort, South Carolina

TITLE: "SOME ASPECTS OF PROCUREMENT IN THE NAVY"

AUTHOR: William L. Poindexter, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

What is the nature of procurement and the circumstances which affect it in the Navy?

SCOPE AND SUMMARY:

This paper discusses some aspects of naval procurement and how requirements are developed. It explains the procurement document flow in the Contract Division of the Bureau of Ships and explains how a typical jet aircraft is procured and gives a graphic production plan of both a typical model aircraft and for electronic equipment.

CONCLUSIONS AND RECOMMENDATIONS:

The Navy's procurement program during the fiscal years 1951, 1952 and 1953 represented some 18 billions of appropriated dollars. The magnitude of this program dollar-wise coupled with its impact on industry and its strong and direct bearing on naval preparedness, makes it imperative that every Naval Officer has some knowledge of procurement in the Navy.

SCHOOLS ATTENDED:

George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Commanding Officer, DM25 SHANNON
3. Executive Officer, ORD SHORACT, NAVORDLAB
4. Comptroller, NTC, San Diego

HOSPITAL MANAGEMENT

CONTENTS

TITLE: "HOSPITAL ACCOUNTING AND THE MEDICAL DEPARTMENT OF THE NAVY"

AUTHOR: Guy H. Morgan, Lieutenant Commander, USN, 2300

PROBLEM RAISED BY RESEARCH PAPER:

To report on the accounting system for naval hospitals.

SCOPE AND SUMMARY:

A well-integrated and carefully operated accounting system should be able to meet almost any request for information with at least some pertinent data if time is allowed for collection and analysis of the figures. Although it is not claimed that all the answers to managerial problems may be found in the files and records of the accountant, it is certain that there should be few situations in which requests for information about the internal operations cannot be met with some assurance of finding data that bear on the problem posed. Accounting systems must be set up to meet the needs of special organizations, to serve them in particular ways, and to meet particular problems and unusual circumstances.

CONCLUSIONS AND RECOMMENDATIONS:

Accounting must be made to serve managerial purposes and to facilitate managerial control. It must help management do a better job than could be done without it.

Whatever inefficiencies may exist can be reduced in the Medical Department of the Navy; and all feasible efforts are being made to reduce them. It is well known that the Medical Department undergoes perhaps more scrutiny and receives more comparison with civilian operations of similar type, than any other element of the armed services

SCHOOLS ATTENDED:

Southeastern, MBA, 1958
George Washington University, no degree, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Asst. Comptroller, Bureau Medicine & Surgery
   Promoted to Commander, USN, 1959

TITLE: "FINANCIAL PLANNING IN NAVAL HOSPITAL"

AUTHOR: Ernest S. Kramer, Lieutenant, USN, 2300

PROBLEM RAISED BY RESEARCH PAPER:

What is the best approach to be used in planning the use of financial resources available to a United States Naval Hospital?

SCOPE AND SUMMARY:

The thesis covers the fields of the mission of the hospital, the organization of the hospital, the interest in (and therefore the reports required from) Naval Hospital at the Bureau Navy Department, Bureau of Budget and Congressional levels. The problem of most importance is how to express financial requirements in a language common to the requirement of all levels of management. Without the resulting necessary financial reporting burden.

CONCLUSIONS AND RECOMMENDATIONS:

1. The financial planning be accomplished along the lines of the organization of the naval hospital. This recommendation applies to all units of the naval establishments.

2. That within the organization pattern the requirements be detailed by expenditures account (for Navy Department use) by object (for use for all levels), and by budget functions (for use at the Bureau of Budget level).

3. That request for funds and reports of performance be expressed in terms of work accomplished as well as dollars spent. In this respect not enough emphasis can be placed on the importance of standard units of work measurements, modified to reflect any unique conditions prevailing at the given activity.

SCHOOLS ATTENDED:

Postgraduate Course George Washington University, no degree, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Chief Finance Div., USNH YOKOSUKA

TITLE: "COMMUNICATION IN FINANCIAL MANAGEMENT OF NAVAL HOSPITALS"

AUTHOR: Bernard H. Hunt, Lieutenant Commander, MSC, USN, 2300

PROBLEM RAISED BY RESEARCH PAPER:

Growth has had a tremendous effect on organizations and communication. It has caused lines of communication to become overburdened and in some cases breakdown. It has caused improvements in our organizations and especially in the field of financial management. Accounting systems have had to be devised in order to meet the operating requirements of the various activities. In conjunction with accounting, improvements in financial management have been required. I feel that this improvement can best be made by communication.

SCOPE AND SUMMARY:

The thesis discusses what growth had done in the past few years to our organization structures and the problems involved, especially in naval hospitals. It covers a brief history of naval hospitals, the mission and organization of them, the financial structure, in order to acquaint the reader with the basic organization of a naval hospital. Chapter V covers "Financial Communication - A Method." Here I present what I think financial communication should be and discuss the system that was placed in effect at the U. S. Naval Hospital, St. Albans, L.I., New York,

CONCLUSIONS AND RECOMMENDATIONS:

That the Finance Officer should be the center of the Financial Management team. He should get away from the high desk bookkeeper position. The gauntlet of challenge lies before the finance officer. His is the decision to accept it and become the nerve center of the management team, or reject it and remain just one step removed from the high desk bookkeeper. The role that the Finance Officer is, in the ultimate,entirely up to him.

SCHOOLS ATTENDED:

Jackson College, Honolulu,T.H.,BA, 1957
George Washington University, BA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Fiscal Officer, National Naval Medical Center, Bethesda, Maryland

MISCELLANEOUS

CONTENTS

TITLE: "A PROGRAM FOR COST CONSCIOUSNESS IN THE NAVY"

AUTHOR: David M. Burns, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How much waste is there in the Armed Forces and particularly in the Navy, in the use of men, money and materials?

SCOPE AND SUMMARY:

This paper deals briefly with the reason for the formation of the Senate Armed Services Preparedness Investigating Subcommittee in 1950 to deal with waste in the Armed Forces. There are two aspects of the waste problem. (1) Wasteful procedures or red tape, and (2) the wasteful, or misuse of military equipment.

There is a need for a training program to re-indoctrinate the military personnel as to the cost of procuring and maintaining equipment, but this task is undermined by politics in the budget and empire building on the part of the various Armed Forces. Military readiness cannot be tampered with. Some incentive must be provided in order to have the Armed Forces be cost conscious.

CONCLUSIONS AND RECOMMENDATIONS:

The monumental task of indoctrination of naval personnel in cost-consciousness is not one that can be accomplished overnight, but there must be an effort to try to reduce waste in the military. If the Navy cannot reduce the costs, the General Accounting Office will do it for them.

SCHOOLS ATTENDED:

George Washington University, MBA, 1952

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1952
2. STAFF AIR OPS, AIRLANT, Norfolk
3. Commanding Officer, CVE 119, MONDORO
4. Intel Pl Coord, OPNAV OP922V2
5. Chief of Staff, COM FAW 3

Promoted to Captain, USN, 1956

TITLE: "THE FEDERAL CATALOG, A NECESSARY TOOL FOR MILITARY COMPTROLLERS."

AUTHOR: Clifton Craig, Jr., Lieutenant Colonel, USMC

PROBLEM RAISED BY RESEARCH PAPER:

Is Federal cataloging related to the Comptroller's job?

SCOPE AND SUMMARY:

Federal cataloging is discussed and explained with particular emphasis as to its use for the comptroller. This paper gives the difference between commercial cataloging and Federal cataloging and explains how it increases efficiency and reduces expenditures.

CONCLUSIONS AND RECOMMENDATIONS:

Federal cataloging is an absolute necessity for any function of supply, management, budget, finance, or other subject commonly considered to be within the domain of the comptroller. Its use will result in manpower and money savings.

SCHOOLS ATTENDED:

University of North Carolina
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Comptroller, MCSC, Albany
3. Analysis Staff, DOD, Armed Forces Supply Support Center
   Promoted to Colonel, USMC

TITLE: "PLANNING AND CONTROL AND THE PROFIT MOTIVE"

AUTHOR: James R. Gotch, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Does governmental budgeting suffer from the absence of the Profit Motive?

SCOPE AND SUMMARY:

Most corporations succeed in keeping the profit motive uppermost in their planning and control. It might be possible for governmental agencies, in the absence of a profit motive to adopt "businesslike" planning and control techniques and tools in their crusade to end inefficiency and waste.

This paper discusses the difficulties encountered in judging the economy and efficiency of a military agency. This is particularly so at the higher levels where the largest potential economies concern the wisdom of basic decisions as to future program and policy or the reduction or postponement of programs. However, it is at the lower levels that the true efficiencies are possible and the actual savings realized depend ultimately upon the people who are responsible for getting things done.

CONCLUSIONS AND RECOMMENDATIONS:

It is submitted that at the station or activity level of a service agency, the same principles of planning and control as practiced by industry, can be applied equally well to the operations of that activity. This would include forecasting levels of operation and the conditions affecting those operations, budgeting and scheduling operations in the terms of the forecasts (using standards wherever available), controlling operations in line with budget and standards, and finally taking corrective action as necessary to accomplish the goal of economy and efficiency. And at the service activity, the net results in the terms of economy and efficiency will depend upon the wisdom, honesty, integrity and incentive of those making up and supervising compliance with the standards, estimates and budget of the activity.

SCHOOLS ATTENDED:

Washington, BA,	1937
George Washington University, MBA,	1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Squadron Operations, VX 2
3. NATC PAXR
4. Naval Station, KODIAK

TITLE: "GOVERNMENT BY STANDING COMMITTEES"

AUTHOR: Frank D. McMullen, Lieutenant, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To examine the theory of government by standing committee, to establish a basis for a better understanding of the functioning of Congressional Committees.

SCOPE AND SUMMARY:

Gives as history of standing committees in Congress and the mechanics of standing committees. Explains their role, their composition and appointment procedures and how bills are referred to committees. Also discusses the role of the staff assistants and the subcommittee. Devotes considerable space to the action of the committee and the details of committee in session.

CONCLUSIONS AND RECOMMENDATIONS:

The importance of the standing committee is inestimable, for without its action there could be no bills. The power and influence of the standing committees of the Congress are far reaching.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1946
George Washington University, MBA,1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Realty, Bureau Naval Personnel
3. Executive Officer, SS 576 DARTER
4. Commanding Officer, SS 365 HARDHEAD
   Promoted to LCDR 1957

TITLE: "MANPOWER UTILIZATION"

AUTHOR: Henry R. Wilson, Lieutenant, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Is the Department of Defense and the Department of the Navy utilizing employed federal civilian manpower to its maximum efficiency?

SCOPE AND SUMMARY:

This paper deals with job analysis and position classification, standards and evaluation, and reporting the needs of the organization so that management can use the reports as vital, practical operating guides. It also discusses the responsibilities of management in manpower utilization, with particular regard to social and economic factors, incentives, turnover and training.

Manpower is not to be dealt with like other resources. It is the activating force of all national effort. The unique character and role of manpower, requires above all else, deep understanding, leadership, and wise guidance, both for its effective development and for its use.

The Department of Defense is one of the world's largest employers of civilians. There is approximately one civilian for every three men in uniform and civilians occupy key positions in all levels of the department. With over 1,200,000 employees, more than one-half the total employment of the federal government, the department has a civilian work force almost three times as large as that of the largest private corporation in the world. Women comprise about twenty-five percent of this total civilian work force.

Making the most effective use of these civilian employees and integrating them with military personnel into a close-working efficient team presents a challenging and complex job of personnel administration.

CONCLUSIONS AND RECOMMENDATIONS:

The overall organization of the Department for personnel management is based upon the principle of maximum decentralization to the lowest possible level, usually to the commanding officer of an installation, of authority to hire, classify, promote, transfer and separate employees. This authority is delegated within the limitation of the Civil Service Commission regulations, and

broad but clearly defined personnel policies and standards established in the office of the Secretary of Defense and in the headquarters of the military services.

Today the great weakness of America is the lack of manpower, of resources and technology and industry and arms; of men we have few. We are, thus weakest where our enemy is strongest, for the enemy's great strength is manpower. The milotary services should utilize manpower with the same flexibility as any comparable civilian enterprise.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1945
George Washington University, MBA, 1954

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1954
2. Sub Base, Hawaii, Staff Operations Officer
3. XO, SS 422, Toro
4. C.O., SS 315,Sea Lion
5. C.O., SS 347,Cubera

Promoted Lieutenant Commander, USN, 1957

TITLE: "THE EVOLUTION OF NAVY FINANCIAL INVENTORY CONTROL"

AUTHOR: Joseph C. Jones, Commander, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To investigate sources of information that might be of help in overall control of inventories and budgeting for procurement of new material.

SCOPE AND SUMMARY:

Explains early attempts at financial inventory control and deals briefly with the Harter Board. Deals with the class cognizance report and experimental procedures in the designing of a financial inventory control report. Explains the financial inventory control report, the information contained and what is lacking.

CONCLUSIONS AND RECOMMENDATIONS:

Financial inventory control progress in the Navy has been slow. The magnitude of any change in a system so far-flung and with so many items as in the Navy supply system is great. Responsible personnel must assure themselves of change's desirability and workability before its adoption. As people become better acquainted with financial inventory control, it will become more integrated into the Navy supply system.

SCHOOLS ATTENDED:

George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Distribution Administration REC, NFC CLEVELAND
3. Comptroller, MAAG TAIWAN
4. Ships Store Officer, BROOKLYN

TITLE: "A CRITICAL ANALYSIS OF THE NATURE AND SIGNIFICANCE OF CORPORATE MERGERS"

AUTHOR: Edward R. Kingman, Captain, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

To set forth a full but easy understanding of the basic concepts of corporate mergers.

SCOPE AND SUMMARY:

Covers the history of the merger movement, dating from 1860 to the present. Discusses the different types of mergers and the reasons therefor. Gives a brief summary of the law of mergers. Defines the economic aspect of mergers in all sizes and types of business. Explains why mergers are advantageous to the businessman and gives the economist's view of competition and the businessman's view of competition as affected by mergers. Discusses the effect of mergers on industrial concentrations and the controversy between the government, the businessman, and public policy.

CONCLUSIONS AND RECOMMENDATIONS:

The problems confronting anti-trust keep changing from industry to industry from day to day. If competition is to be preserved, the organization and practices of business, market by market, must be the subject of extensive and continual investigation by both public and private agencies. Otherwise, for want of knowledge, policy will be misdirected or will go by default. Eternal vigilance is the price of free enterprise.

SCHOOLS ATTENDED:

Northeastern, BA, 1951
George Washington University, MBA, 1955

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. Auditing, NAAO, Philadelphia
3. Auditing, NAAO, Norfolk
4. Director Operations Div., IMMED OFF COMPT
   Promoted to Captain, USN, 1959

TITLE: "MANPOWER LOGISTICS"

AUTHOR: Marion Frances Wagner, Lieutenant Commander, USN

PROBLEM RAISED BY RESEARCH PAPER:

Is manpower being used efficiently?

SCOPE AND SUMMARY:

Discusses how manpower requirements are determined and how economy is realized in the reduction of manpower and its utilization within the Navy Department.

CONCLUSIONS AND RECOMMENDATIONS:

In the naval establishment more and more emphasis is being placed on economy -- economy of money, of materials, and of manpower. Officers are rated on their degree of "cost consciousness," and special attention is being focused on the conservation of that valuable resource, manpower.

It is not sufficient to obtain the best qualified individual and assign him to duties he can most adequately fulfill. It is also necessary to eliminate all those inefficiencies that absorb his valuable time, so that his entire efforts may be devoted to the accomplishment of assignments that are basically essential and productive. Whether the Navy is contracting or expanding, it is ever fluctuating. The attainment of this goal of the full realization of the manpower potential should be of concern to all members.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955

   Retired LCDR, USN

TITLE: "UNITED STATES MARITIME POLICY AND THE PRINCIPLE OF CARGO PREFERENCE"

AUTHOR: William M. Braybrook, Captaib, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

Why America needs a prosperous Merchant Marine.

SCOPE AND SUMMARY:

America needs and demands a robust and vigorous Merchant Marine. It is a necessity in war and a source of independence and strength in peace. President Eisenhower said that it is "the fourth arm of our national defense."

The United States-Flag Merchant Marine cannot compete on an equal basis with cheap foreign shipping. Without government subsidy the United States-Flag Fleet would gradually disappear from the seven seas.

The most compelling reason for a strong United States merchant fleet is the need for national defense. The second reason is without our own shipping during certain emergencies foreign lines will refuse to carry anything but their own good. We must have a fleet of our own. It is the policy of the United States to foster the development and encourage the maintenance of such a Merchant Marine.

This paper covers the United States maritime subsidies: (1) construction-differential subsidies; (2) operating-differential subsidies; (3) control of competition; (4) cabotage regulations; and, (5) cargo preference.

CONCLUSIONS AND RECOMMENDATIONS:

The author offers the following steps to a plausible solution as to how the taxpayer should be required to foot the bill for a larger merchant marine: (1) the size of the liners and tramp fleets that we need to meet the needs of defense, and to stabilize the shipping market must, within reasonable limits, be logically determined; (2) a level of ship utilization should be determined which should be based on the number of steaming hours, or days, or ton-miles a vessel must operate in order to earn a fair return for its owners; (3) a direct cash payment should be made to ship owners on a scale percentage of ship utilization. We must reach a balance between pure government aid and free enterprise. There is a delicate balance between the democratic ideals of free enterprise in commerce and the oligarchial principles of military strength which leads nations on to wealth and prosperity. There is

CONCLUSIONS AND RECOMMENDATIONS (Cont'd)

nothing democratic about a military force, but we need it -- there is something socialistic in supporting the merchant marine, but we need that too.

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1940
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Commanding Officer, DD 832 SMALL
3. Comptroller, 12th Naval District

Promoted to Captain, USN, 1959

TITLE: "THE ITEM VETO"

AUTHOR: Frank C. Jones, Captain, USN, 1400

PROBLEM RAISED BY RESEARCH PAPER:

Is the item veto needed?

SCOPE AND SUMMARY:

The Chief Executive should have the power of item veto in appropriation bills. An examination of this suggestion raises at once such questions as: whence came the idea; what has been the experience with its use in state government; could it be introduced by statutory action or by constitutional amendment; should it be made at all an integral part of further budget reform?

This study therefore divides itself into two main parts; the item veto in state government and the item veto in federal government. An attempt is also made to explain something of the relationship between the two.

When the Chief Executive possesses the power to veto particular items in appropriation measure, is the power much exercised? How influential is the threat of using such power? Can the legislature avoid the exercise of the item veto by combining an appreciation for a purpose that the Chief Executive does not favor with a purpose that he favors? Is the power of the item veto overexercised when the legislature cannot increase the Chief Executive's budget request?

CONCLUSIONS AND RECOMMENDATIONS:

The item veto is a necessary part of the executive's control over Congressional actions. It is used, in effect, today by control of apportionments. It has been used by the Chief Executive many times in the past and will continue to be used by the executive branch to control expenditures.

SCHOOLS ATTENDED:

Massachusetts Institute of Technology, MS, 1943
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Comptroller, Portsmouth Naval Shipyard
3. Ship Cost Analyst, Bureau Ships, Navy Dept.
   Promoted to Captain, USN, 1956

TITLE: "THE NAVAL WORKING FUND"

AUTHOR: Wellington H. Lewis, Commander, SC, USN, 3100

PROBLEM RAISED BY RESEARCH PAPER:

Is the Naval Working Fund adequately used?

SCOPE AND SUMMARY:

Covers the development and history of the Naval Working Fund, its uses during peacetime and in emergencies. The study covered the Administration of the Naval Working Fund, the Reductions in the Naval Working Fund uses and reasons therefor. It further reviewed a few of the Working Capital Funds within other Government Agencies and made recommendations for certain changes to reduce the use of the Naval Working Fund.

SUMMARY:

The NWF was created by the Naval appropriation Act for the Fiscal Year 1925 as an account through which could be cleared various accounting transactions not directly chargeable to a Naval appropriation. Prior to the establishment of the NWF certain transactions were charged to the Navy's "General account of Advances". The Comptroller General requested that such transaction be removed from G.A.A.

The Fund was used for many transactions not directly chargeable to a Naval Appropriation. During the years of World War II the Naval Working Fund served as an expeditious manner of handling transactions for which no ready accounting transactions were available. Following the War steps were taken to eliminate many items financed through the Naval Working Fund.

CONCLUSIONS AND/OR RECOMMENDATIONS:

The Naval Working Fund has proved a valuable accounting tool and a means of financing many difficult accounting transactions. The paper recommended that the use of the Naval Working Fund be reduced by extending use of Reimbursable Basis to all Government Departments, Friendly Foreign Powers, Government Sponsored Private parties and Instrumentalities of the Government.

SCHOOLS ATTENDED:

North Carolina University, BA, 1942
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. NSD Newport, R.I., Planning Officer
3. Comptroller, MSTS ELM AREA

TITLE: "CIVILIAN SUPREMACY AND THE NATIONAL MILITARY ESTABLISHMENT"

AUTHOR: Daniel G. Pardue, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

How the National Military Establishment is organized and how civilians maintain their supremecy over the military.

SCOPE AND SUMMARY:

This paper deals with the background of the American anti-military character and the recognition of the need for a strong central government and control over the military. It also deals with the expanded rule of the military and its leaders as individuals, the military organization as a whole and how Congress maintains control over it.

The United States today is extremely fortunate in actually having civilian minds trained in military science. As long as present policies for requiring and training officer personnel are followed, the leadership of the military will represent a variety of individuals and interests from all parts of the country and there will never be the kind of officer caste that has existed in Western Europe. The great bulk of the enlisted strength of the armed forces is, of course, recruited from civilian life, and they always think of themselves as permanent civilians, temporary soldiers.

CONCLUSIONS AND RECOMMENDATIONS:

There appears to be no danger of a military coup of blatant usurpation of great areas of civilian prerogatives. There is some ground for fearing creeping militarism, but, from the standpoint of loss of civilian control, the greatest danger, and this is extremely remote, lies in a civilian schichlegruber gaining unprecedented political backing from the nation's people and, during time of war, working from within the framework of existing institutions, gathering sufficient power to completely dominate the armed forces. This, of course, is virtually impossible. The peculiarly democratic officer leadership and civilian orientated interests of the enlisted strength, insure adherence to traditional democratic processes as long as they are distinguishable.

SCHOOLS ATTENDED:

University of Maryland, BA,1956
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1955
2. CNST P P CHF, Bureau Yards & Docks
3. COM STRIKEFORSO
   Promoted to Captain, USN, 1957

TITLE: "FEDERAL DEBT MANAGEMENT"

AUTHOR: Edwin W. Scantlebury, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

A summary of what has been written about the federal debt, with the objective of eliminating political aspects and considering solely the economic factors and their consequences.

SCOPE AND SUMMARY:

This paper discusses the federal debt from 1790 to 1955. Discusses the current size of the federal debt and prospects for the future and the relationship of debt to fiscal policy. Discusses the problem of debt management and its objectives. Debt composition and maturities, pattern of ownership, interest rates and the Federal Reserve conflict is also discussed.

The elimination of the federal debt is not considered possible within the next fifty years. Thus proper debt management is considered to be essential.

CONCLUSIONS AND RECOMMENDATIONS:

The structure of the federal debt is a complex matter, different in different conditions and not subject to exact determination at any time. The amount of debt maturing at any year should not be so large that it prevents the Treasury and Federal Reserve from following a policy of credit restriction during inflation. Short term debt should be available to provide the liquidity needs of the economy. The stability of long term debt is desirable but it should not be of such volume that private industry is forced to shift to shorter term borrowing and, lastly, the debt should be widely distributed among maturities and holders.

Debt management cannot be a series of isolated actions without regard to other factors, and to conduct budget or monetary policies without regard to their effects on debt management would be equally ineffective. Sound fiscal policy and sound debt policy can help our economy to achieve stability and can add to our confidence of the economic future of our own country and of the free world.

SCHOOLS ATTENDED:

Union College, BA, 1941
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Naval Air Station, Jacksonville, Florida

TITLE: "THE USE OF METEOROLOGICAL ENGINEERING IN BUSINESS PLANNING"

AUTHOR: Edward C. Scully, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Meteorological engineering can both increase revenues and reduce expenditures when properly utilized by industry.

SCOPE AND SUMMARY:

Weather factors have influenced man's activities since his first appearance on this planet. Before instruments to measure barometric pressure, temperature and wind velocities were discovered, man related the signs of weather to his daily activities. World War II changed the basic science of weather forecasting by fostering the development of techniques which applied weather records to all sorts of planning problems. After the war, industry adopted weather planning in an attempt to use weather forecasts to increase profits. Some more progressive companies extended their utilization of weather applications to planning plant locations, designing packaging, timing advertising and anticipating customer reactions to the weather elements. The major part of industry failed to integrate properly the full potential of the new science of meteorological engineering into their operations and planning. This paper is an attempt to outline the development of an increased awareness of the influence of weather in business and to underline some of the future promises of meterorological engineering for industrial applications.

CONCLUSIONS AND RECOMMENDATIONS:

Industry has made tremendous strides in adapting the use of weather information to business planning but it has been, unfortunately, largely a hit-and-miss process.

The author suggests that daily weather factor can be programmed into a computer recording daily sales for automatic inventory and thus relate sales to weather to determine how weather affected the corporation's operation. Possibly the addition of a weather factor to the mathematical programming for manufacturing, warehousing and shipping to a national market will turn up some startling results. The weather is never absent from the profit and loss picture; it adds either to income or expense, depending on how it is used.

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, BuPers
3. NAS, PT Lyautey

TITLE: "THE IMPACT OF SUBURBAN GROWTH UPON COUNTY MANAGEMENT: FAIRFAX COUNTY, VIRGINIA"

AUTHOR: Robert E. Thomas, Jr., Captain, USN, 5100

PROBLEM RAISED BY RESEARCH PAPER:

How Fairfax County, Virginia, has undergone the most spectacular growth of any area county.

SCOPE AND SUMMARY:

It has been the purpose of this paper to look into the nature of the growth of Fairfax County, Virginia, and the broad problems created thereby, and how the people of Fairfax County, through their county management, have met the challenge. The paper begins with a brief history and description of Fairfax County followed by its political organization and responsibilities thereof under the relatively stable conditions before World War II. The growth of the county in several significant physical aspects, during the approximate period 1940-1955, is discussed, after which the impact of this growth upon various important areas of county interest is explored in detail.

CONCLUSIONS AND RECOMMENDATIONS:

The author makes several recommendations and general comments concerning the challenges posed by the rapid growth of Fairfax County. He concludes that at the county level, however, the decisions which determine the type of community we live in are made. It should be the duty of every citizen to take an interest in his county government. This is possible at the county level in that board meetings are public and public hearings are held on all important matters, such as budget, master plan, and zoning ordinances. Thus it is that county government invites the interest and assistance of its citizens and it is through an interested and active citizenry we find the road to good government.

SCHOOLS ATTENDED:

Rensselaer, MS, 1945
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Comptroller, Navy Comptroller
3. Executive Officer, PWKS CEN GTMO
   Promoted to Captain, USN, 1959

TITLE: "LOCATING A NAVAL AIR STATION"

AUTHOR: John F. White, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the problem of locating a site for a new naval air station.

SCOPE AND SUMMARY:

Because of technological advances in aircraft design and operating characteristics, the problem of where to locate a station or a base for aircraft operations has for many reasons proved to be a costly and difficult decision. The modern giants of the sky require many times the space to operate than did their earlier predecessors. Their maintenance and logistic requirements require tremendous area and personnel, all of which creates an ever-increasing demand for space.

Master Development Plans should become very detailed and realistic, capable of being intelligently followed and interpreted. A properly constructed, detailed master plan is an essential component for sound financial management, for construction requirements, scheduling, control and a basis for all-out expansion during mobilization.

CONCLUSIONS AND RECOMMENDATIONS:

New air stations should be properly planned so that they can be isolated from future settled areas. The air station will have to have a greater self-sufficiency as air station personnel cannot be dependent on community facilities, particularly housing. Because of the high state of readiness and the essential requirements for mobility, personnel will be required to live near the air station. Real estate will become more costly and more difficult to locate, the easement funnels will become larger as the site of new air stations will devour more land. Future air station construction should be planned to support carrier, patrol, utility and transport type aircraft, and provide adequate space for expansion and the plans to execute this expansion without loss of time.

SCHOOLS ATTENDED:

George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. Naval Material Center, Comptroller

TITLE: "ADMINISTRATIVE EFFICIENCY"

AUTHOR: John B. Williams, Captain, USN,1100

PROBLEM RAISED BY RESEARCH PAPER:

To study the activities or functions of a group as they cooperate to accomplish common goals, in an efficient manner.

SCOPE AND SUMMARY:

This paper defines administrative efficiency and discusses responsibility, rationality, efficiency, adequacy, and consequences of choice. Also discusses behavior influences such as inducements, loyalties, mores, organizational equilibrium, and administrative hierarchy. Also discusses the concept of administration in the operating forces and how it is measured for efficiency.

CONCLUSIONS AND RECOMMENDATIONS:

The author suggests the following possible methods of measuring administrative efficiency in the Naval service: (1) establish the administrative context in which the officer participates; (2) define the atmosphere in which the officer performs; (3) as you observe the officer functioning within this context, either verbally or by written instrument, bearing in mind the atmosphere, note how adroitly he applies the various principles of administration; (4) isolate a few specific actions that the officer has taken and trace the flow of the group activity down from him to the end results, judge these results as to quality, quantity and cost; (5) compare these weighted results with the weighted results of other officers in similar administrative context and actions. This will give you a measurement of the officer's administrative efficiency.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1939
George Washington University, MBA, 1957

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1957
2. USN Postgraduate School, Monterey, Calif., Strat Tac, Instructor
3. Com Naval Forces, Japan

Promoted to Captain, USN, 1958

TITLE: "SAILORS AND SERVANTS"

AUTHOR: Lewis W. Chick, Commander, USN, 1310

PROBLEM RAISED BY RESEARCH PAPER:

Do the People of the United States maintain effective control and direction of their Armed Forces?

SCOPE AND SUMMARY:

This paper deals with the Naval Establishment of the United States from its infancy to World War II maturity. It gives the history of the rise and fall of civilian control within the Navy as compared to the degree of foreign threat to our democracy. It deals with the absolute control by funds; the control of the military by control of the public purse; the responsibilities of the civil servant, and the rise of the new militarist class and the socio-politico militant professional.

CONCLUSIONS AND RECOMMENDATIONS:

In both peace and war the system of control and direction requires continuous revision to stay abreast of the times.

SCHOOLS ATTENDED:

University of Southern California, BA,1940
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Staff ComCarDiv Six Operations Officer
3. BuPers, Pers H-121, Analysis and Reports Section

TITLE: "UNOBLIGATED CARRY-OVER IN DEFENSE APPROPRIATIONS"

AUTHOR: Chester R. Langer, Commander, USN, 1100

PROBLEM RAISED BY RESEARCH PAPER:

To discuss the question of unobligated carry-over in defense.

SCOPE AND SUMMARY:

Year after year, budget estimates have been presented to the Congress by Federal agencies. In many cases, Congress has appropriated total funds for agency programs and has exercised no further review or control over the timing or effectiveness of actual spending. One of the results has been the carry-over of unobligated funds. Some of these carry-overs remain available for years, through changes in administration and in both domestic and world conditions. Funds necessary to carry out approved programs are made available through the appropriation procedure. Although a program has been approved and financed, the entire program may not be contracted for at the same time or even during the same fiscal year. The result is an unobligated balance in the appropriation as of June 30 to be carried over into the next fiscal year. Such is the nature of unobligated carry-over.

CONCLUSIONS ANS RECOMMENDATIONS:

Prudence and necessity often dictate that long-range commitments be made. In making these long-range commitments, it is necessary to reserve funds to pay for them. It is not too important that these funds remain unobligated for a time. It is not even too important to the military whether the authorization is in the form of appropriation or contract authority. What is important is that the authority or funds are available when needed -- that they do not lapse at the end of the fiscal year. The area of unobligated carry-over in appropriations for the Department of Defense is getting better. It is getting better through improvement of accounting and budgeting practices, with a view to furnishing Congress with more reliable information on which to base its decisions and minimize unobligated carry-over to what extent may be possible. This improvement is a result of orderly, constant attention to details. This approach is slow, tedious, and wholly undramatic, but it is one way in which progress can be made.

SCHOOLS ATTENDED:

University of Washington, BA, 1941
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Comptroller, Office of Comptroller, WAS
3. Plans, COM PHIB GR 3

TITLE: "GOVERNMENT ASSISTANCE FOR SMALL BUSINESS"

AUTHOR: Earl C. Dresbach,Jr., Major, USMC

PROBLEM RAISED BY RESEARCH PAPER:

What are some of the problems encountered by a Small Business firm when transacting business with the Government, and what does the Government do to help the small businessman overcome or solve these problems?

SCOPE AND SUMMARY:

Covers the organization and programs carried on by the Small Business Administration. Department of Defense Organization for assistance to Small Business. Programs of assistance conducted by the Department of Defense. Problems encountered by small firms when dealing with the Government.

CONCLUSIONS:

Government assistance to Small Business, while a worthy philosophic attitude, seems sure to be something less than an overwhelming success. The programs designed to assist too often are in direct conflict with other basic, and long standing concepts and practices utilized for many years by the Government when dealing with private indiO viduals or firms in the conduct of public business.

There appears to be too many conflicts in legislation, interests between the Legislative and Executive Branches, and between Government officials charged with implementing the various programs to expect much more than half-hearted efforts, and therefore mediocre results, in the Small Business assistance effort.

SCHOOLS ATTENDED:

Purdue University (1943-1945) No Degree
University of Maryland, BS, MS, 1958
The George Washington University,MBA, 1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLERSHIP COURSE:

1. Navy Comptroller Course, 1959
2. Head, Accounting Branch, Comptroller Office, Marine Corps Supply Activity, Philadelphia

TITLE: [illegible]

AUTHOR: [illegible]

[illegible]:

[illegible]

[illegible]:

[illegible]

[illegible]:

[illegible]

[illegible]:

[illegible]

[illegible]:

[illegible]

[illegible]:

[illegible]

TITLE: "HOUSING"

AUTHOR: Louis B. Schmeltzer, Lieutenant Commander, USN,1310

PROBLEM RAISED BY RESEARCH PAPER:

The junior officer of the Navy is not indoctrinated in the housing problem and this paper offers some information on buying, financing, renting and selling of houses.

SCOPE AND SUMMARY:

This paper was designed to give the young junior officer just entering the Navy some insights into the Housing problems in order that they might have the benefit of past mistakes without the cost of money from their own finances. The author explains that the most important thing is to ask for advice from others in the business and not be forced into making hasty decisions. LOOK, look, and look some more. In selling, make sure that you determine the market and the value of the house you are trying to sell. Retain a lawyer and advertise extensively. Have a mortgage correspondent available if needed. The lack of knowledge is certainly not to be condemned bu the lack of the initiative to seek knowledge will result in a loss in this market.

CONCLUSIONS AND RECOMMENDATIONS:

This paper concludes that the average Naval Officer knows little about Housing and should make an effort to learn more in order to invest his money wisely.

SCHOOLS ATTENDED:

U. S. Naval Academy, BS, 1944
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Operations Officw, Helicopter Squadron 11, NAS, Quonset Point, R.I.

TITLE: "THE NAVY AERONAUTICAL LOGISTICS SYSTEM"

AUTHOR: Barnaby L. Towle, Commander, USN, 1510

PROBLEM RAISED BY RESEARCH PAPER:

Review of recent developments in the Navy's Aeronautical Logistics System.

SCOPE AND SUMMARY:

Scope. Covers post-WW II development of the Navy's Aeronautical Logistics System through CY 1958, including the growing use of Electronic Data Processing.

Summary. Outlines the Navy's post-WW II logistic organization, including the Integrated Supply System, and orients the Aeronautical Logistics System therein. Explains the Aeronautical Logistics System in detail, including composition of inventory, management of inventory, stock status reporting, and initial use of EDP. Also outlines "Project RASP", a program for extended use of EDP in the system.

CONCLUSIONS:

Despite the fact that naval aircraft weapons systems are decreasing in number and relative importance, the problems of the Navy's Aeronautical Logistics System will not, for some time, decrease in proportion and may actually increase due to complexity increases, problems of nuclear warfare,etc. Complete integration and mechanization of the system will be required to meet these problems under the conditions of future warfare.

RECOMMENDATIONS:

1. Give more attention to dispersal of inventory against nuclear attack.
2. Increase the general appreciation of EDP techniques.
3. Give greater consideration to the vulnerability of the system to communication interruptions as dependence on mechanization increases.
4. Consider the possibility that availability of highly-skilled personnel may limit mechanization of the system.
5. Maintain the system procedures under continuous review due to the rapid technological changes now in progress.

6. Develop automatic program balancing cross-checks between phases of each system program.

7. Consider furnishing the field with technical data on tape to permit frequent updating via EDPM.

SCHOOLS ATTENDED:

University of Texas, BS Chemical Engineering, 1939
University of Texas, MS Petroleum Engineering, 1941
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:

1. Navy Comptrollership Course, 1959
2. Director, Engineering Development Laboratory, U. S. Naval Air Development Center, Johnsville, Pennsylvania

TITLE: No Thesis on File

AUTHOR: Orville W. Dryer, Lieutenant Commander, USN

SCHOOLS ATTENDED:

Bowling Green College, BA, 1940
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Headquarters, MATS ANDREWS
3. NAMTC PT MUGU
4. PACIFIC MISSILE RANGE, Comptroller
   Promoted to Commander, USN, 1954

TITLE: No thesis on file

AUTHOR: Robert R. Graham,Jr., Commander, USN, 5100

SCHOOLS ATTENDED:

Rensselaer, ME, 1947
George Washington University, MBA, 1953

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1953
2. Administration Management Control, Bureau Yards and Docks
3. OIC Construction, Public Works Naval Activity, MCAS KANEOHA BAY
   Promoted to Commander, USN, 1954

TITLE: No thesis on file

AUTHOR: Carl R. Dwyer, Captain, USN, 1100

SCHOOLS ATTENDED:

U. S. Naval Academy, BA, 1938
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Type Div CDR, DESDIV 132
3. Staff Operations Plans, PHIBPAC
   Promoted to Captain, USN, 1956

TITLE: NO THESIS ON FILE

AUTHOR: Earl V. Oglesby, Commander, USN, 1310

SCHOOLS ATTENDED:

J. Milliken, BA,
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. OPS AV SHR ACT, NAS FORD ISL
3. Squadron Commanding Officer, HS 6, San Diego
4. Comptroller, Naval Air Station Memphis
   Promoted to Commander, USN, 1957

TITLE: NO THESIS ON FILE

AUTHOR: William H. Ross, Commander, USN, 3100

SCHOOLS ATTENDED:

San Diego State, BA, 1939
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Bureau Supplies & Accounts, Washington, D.C.
3. INVCONFISDEP, NSC Pearl Harbor
   Promoted to Captain, USN, 1959

TITLE: NO THESIS ON FILE

AUTHOR: Paul M. Ruffner, Major, USMC

SCHOOLS ATTENDED:

Portland Junior College
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. Asst. Wing Fiscal Officer, 3rd Marine Air Wing

TITLE: NO THESIS ON FILE

AUTHOR: Jeron J. Scheela, Lieutenant Commander, USN, 3100

SCHOOLS ATTENDED:

Carlton College, BA, 1941
George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. GSSO, Philadelphia
3. USS MIDWAY, Supply Officer

Promoted Commander, USN, 1956

TITLE: NO THESIS ON FILE

AUTHOR: Julian I. Schoken, Captain, USN, 1100

SCHOOLS ATTENDED:

George Washington University, MBA, 1956

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1956
2. OPNAV 622B, Pers Distributor
3. AS 15, USS BUSHNELL, XO
4. Com Sub Div 121
   Promoted Captain, USN, 1959

TITLE: NO THESIS ON FILE

AUTHOR: James F. Conlon, Captain, USMC

SCHOOLS ATTENDED:

New Mexico University, 1951
George Washington University, MBA, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. MCSA, Philadelphia Hq Budget Officer
3. Hq Internal Revenue Bureau, DUINS

TITLE: No Thesis on file

AUTHOR: Claude T. Hopson, Lieutenant Commander, USN, 2300

SCHOOLS ATTENDED:

George Washington University, Postgraduate Course, No Degree, 1958

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1958
2. Finance MS SA, Bureau Medicine & Surgery

TITLE: NO THESIS WRITTEN

AUTHOR: George T. Elliott, Jr., Commander, USN, 1400

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959
2. Retired, physically, May, 1959. Did not finish course.

TITLE: NO THESIS ON FILE

AUTHOR: Vincent J. Pross, Captain, USMC

SCHOOLS ATTENDED:

St. Peter College, N.J., BS
George Washington University, MBA, 1959

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1959

TITLE: "THE DEPARTMENT OF THE NAVY AND PUBLIC PRINTING"

AUTHOR: Jack O. Arford, Major, USMC

PROBLEMS RAISED BY RESEARCH PAPER:

Lack of interest of line operating personnel into an important financial management problem.

SCOPE AND SUMMARY:

Historical interest of the Congress in publications printed by and for the Government. The development of controls within the Government and the Department of the Navy. Some of the controls and methods of control enacted by the Congress in Laws and Appropriations Acts in operation of Government Printing Plants.

CONCLUSIONS:

With an annual expenditure of public funds in excess of $200 million, the financial manager of Governmental activities must be dollar cognizant of the pieces of printed matter emanating from his activity.

SCHOOLS ATTENDED:

University of New Mexico, 1944-1946
George Washington University, AB 1958
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Marine Corps Supply Schools,
   Marine Corps Base, Camp Lejeune, N.C.

TITLE: "SPENDING TRENDS"

AUTHOR: Charles R. Kennington,Jr., Major, USMC

SCOPE AND SUMMARY:

This paper examines trends in:

Gross National Product
Disposable Personal Income
Federal Government expenditures and debt
Defense spending
Marine Corps spending

The effects of population growth and inflation were considered to determine per capita trends.

CONCLUSIONS AND RECOMMENDATIONS:

The conclusion was that on a real per capita basis we are spending decreasing amounts on defense while our ability to purchase more defense is increasing.

SCHOOLS ATTENDED:

Kent State University, BS,	1949
Washington University (St. Louis,Mo.)	1956,1957
George Washington University,Law School,	1957-59
George Washington University, MBA,	1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Headquarters Marine Corps, Fiscal Division, Washington, D.C.

TITLE: "THE FEDERAL DEBT"

AUTHOR: David W. McFarland, LTCOL, USMC, 7335

PROBLEM RAISED BY RESEARCH PAPER:

What is the importance of the federal debt to the nation?

SCOPE AND SUMMARY:

Historical background of the Federal Debt. What the Federal debt consists of. How the debt is managed. The debt as a threat to the financial well being of the nation.

CONCLUSIONS:

The debt is only a part of the nation's liabilities. The contingent liabilities of the government are larger than the debt. In managing the debt we should be more concerned about tailoring the debt to the needs of purchasers. A "call" provisions should be included in bond issues so that we can take advantage of lower interest rates in the future if such develop. The present high interest rates make the debt a burden. The burden would be greater except for the fact that the debt is an internal one. As gross national product and population increase, the relative importance of the debt decreases. We should stop worrying about the debt and do something about it.

SCHOOLS ATTENDED:

U.C.L.A., BS, 1942
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. Comptroller, First Marine Air Wing

TITLE: "CONTROL CONFLICTS INVOLVING THE MILITARY"

AUTHOR: Harold E. McKinney, Captain, USMC

PROBLEMS RAISED BY RESEARCH PAPER:

Our government's basis of separation of powers not only, under certain conditions, encourages conflicts, but provides a legal means, through separated powers, of reconciling these conflicts. The military officer, when he is in a position of authority, dealing with both the legislative and executive branches, sometimes becomes involved in these conflicts.

The problems involved in the budget process and Defense Department reorganization frequently cause these conflicts to come into the open.

SCOPE AND SUMMARY:

The paper presents a frame of reference and background, bringing the conflict into present historical perspective. Historical examples are used to discuss the nature of conflicts and the impact of these conflicts on the military.

CONCLUSIONS AND RECOMMENDATIONS:

There is a great deal that can be done to eliminate unnecessary conflict. Also a great deal can and should be done to take action on those conflicts which indicate improvements are needed. By far the most essential need is to place more emphasis on the human elements of conflict. Too much emphasis is placed on the organizational aspect, neglecting the individuals comprising the organization. Several recommendations are given which will facilitate human relationships within the organizational structure.

SCHOOLS ATTENDED:

Iowa State College, BS, 1951
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. 3rd Marine Division, F.M.F.

TITLE: "THE AMERICAN ECONOMY - ITS FUTURE AND ITS SEGMENTS

AUTHOR: Charles R. Poppe,Jr., Captain, USMC

PROBLEMS RAISED BY RESEARCH PAPER:

A capitalistic system is a dynamic system - it must grow to survive. While our standard of living is the highest in the world, we must still continue to raise it to keep our system growing. Each segment of the economy has its own problems which must be recognized and solved to allow our economy to grow at the rate necessary for survival.

SCOPE AND SUMMARY:

The scope of the paper is to look at the American Economy through its segments of agriculture, labor, business, and government. No segment of our society is independent of the other segment. The problems of labor and business are the same problems viewed from two sides of the bargaining table. Agriculture's problems are the same as business, because agriculture is business. Government functions as the catalyst to keep the other segments growing.

CONCLUSIONS AND RECOMMENDATIONS:

Our future depends upon increased understanding and recognition by all segments of our society of the joint problems of automation, profits, security and population growth.

SCHOOLS ATTENDED:

University of California, BS in Forestry, 1951
George Washington University, MBA, 1960

DUTY STATIONS SINCE GRADUATION FROM COMPTROLLER COURSE:

1. Navy Comptroller Course, 1960
2. 1st Marine Division, Fleet Marine Force

APPENDIX E

COMMENTS FROM GRADUATES

The inquiry letter asked each graduate to comment on the value of the course or to make an evaluation of the training received in preparation for duties as a comptroller.

The following comments were received:

JAMES A. SHIRLEY, COMMANDER, USN, CLASS OF 1952

"Course best year ever spent. Have enjoyed the duty since very much. Comptroller job best one on an air station if run right."

PAUL GROULEFF, CAPTAIN, USN, CLASS OF 1953

"The course was a valuable experience of intangible nature."

ALVIN ROBINSON, COMMANDER, USN, CLASS OF 1953

"The course is invaluable in affording the student an opportunity of taking an objective look at the Navy, based on what you learn of industry, policies, and Congressional outlook."

JOHN H. CAIN, COMMANDER, CEC, USN, CLASS OF 1954

"While the Comptroller and his office resulted from Congressional action, the individual organizations at the various command levels are many and diverse. They all have a certain family resemblance, but they will differ in detail from the picture you have studied at George

Washington. These differences represent the individual differences between Bureau Chiefs, District Commandants, Commanding Officers, or other cognizant officials. Consequently, if you go to Comptroller duty, do not be surprised at the organization, its functions, duties, or responsibilities. Be flexible as there will be plenty of room in any of the organizations constructively to put into practice the theory that you have learned from Drs. Johnson, Kennedy, Owens, and others."

WILLIAM C. KUHN, COMMANDER, SC, USN, CLASS OF 1954

"In the particular case of the author, the Navy Comptrollership Course proved invaluable in performing subsequent duties, especially in view of the knowledge gained in the areas of Governmental Budgeting, Economics, Accounting and Statistics, and Commercial Industry Operations."

A. R. WELDON, CAPTAIN, USN (RET), ASSISTANT TO THE GENERAL MANAGER, FLORIDA RESEARCH AND DEVELOPMENT CENTER, PRATT & WHITNEY AIRCRAFT, UNITED, FLORIDA, CLASS OF 1954

"I feel that it was an excellent preparation for my subsequent duties and would strongly advocate that anyone aspiring to comptroller assignments have the benefits of the course prior to these assignments."

PAUL B. NICKS, COMMANDER, SC, USN, CLASS OF 1955

"Professionally, I think it is probably the best graduate school anyone in the Navy could attend, either line or supply. I am now teaching at the William & Mary, Norfolk Division, Night School, for the second year. During these two years I have taught a variety of courses, primarily based on courses I studied at George Washington."

MARVIN L. BROOKS, LCDR, SC, USN, CLASS OF 1955

"Early notification of officer future assignments while they are undergoing training in this course would prove very beneficial in selecting a title for the thesis. I consider the course in Comptrollership to be the high point in my career."

STUART S. WILMARTH, LCDR, USN(RET), CONTRACT DEPARTMENT, MELPAR INC, WASHINGTON, D.C., CLASS OF 1955

"In retrospect, I am most enthusiastic about the course. I believe the course afforded a measure of knowledge, confidence and familiarity with management policies and problems which has been most beneficial."

JOHN G. METZ, CAPTAIN, USMC, CLASS OF 1955

"The course at George Washington University was good when I was there and extremely worthwhile after I arrived at the working level. From the report compiled by last year's class I would say the program is getting even better. It may be some while until the full benefits of the program are noticeable in the Navy and Marine Corps, but I think the day will come."

ROBERT J. HARDY, CAPTAIN, USN, CLASS OF 1957

"Training received at Naval Comptrollership Course considered invaluable to any Naval Officer regardless of his subsequent duty assignments, whether they be operational, planning, or directly concerned with budgeting and financial management."

ALLEN B. SANDERS, COMMANDER, SC, USN, CLASS OF 1957

"After three years away I still consider it the most valuable year I have ever spent."

HARVEY M. PATTON, LTCOL, USMC, CLASS OF 1957

"Could have used more in the Management end, work methods, etc, that one gets at Rensselaer. Job (after graduation) was essentially amalgamation of Industrial Management and Comptroller. Human Relations and Communications seemed trite and overemphasized, (but) soon realized in my new billet that they are the key to success and most difficult to apply successfully."

JOHN J. BECKER, CAPTAIN, USN, CLASS OF 1957

Captain Becker's remarks are so lengthy, but of such value, that it is recommended that the summary of his thesis be read. See Appendix D, Page 0307.

HAROLD W. JOHNSTON, COMMANDER, USN, CLASS OF 1958

"I found the course most interesting, informative, and challenging. I particularly enjoyed the opportunity to read and hear of the problems which industry faces, and find they are faced with many of the same trouble spots we in the Navy know so well. I entered the course direct from a two year tour as Comptroller at a naval air station, so I can authoritatively state that the year spent at GW is a well spent, practical approach to preparing an officer for the varied task of being the "moneybags" for a naval unit. It certainly is a far superior way for a line officer to learn the foreign language of the financial portion of the Navy than the scratch system I had to muddle through -- and for a good explanation of the whole concept of naval comptrollership for the field organization, don't fail to read the Class of '58 group project on the subject!"

DONALD T. HOLMES, COMMANDER, USN, CLASS OF 1959

"Every shipyard comptroller should have the background provided by the George Washington University Comptrollership Course in order to adequately carry out the duties of his assignment."

EARNEST S. KRAMER, LIEUTENANT, MSC, USN, CLASS OF 1959

"In my opinion, the year spent in George Washington University was the second most valuable experience in my 20 years of service. It was second only to the 20 years. I discovered during the course that nothing is as sufficient or as efficient as it could be. Many of the possible methods to better what is being done today were revealed during the course. Many of these I have already adopted in my own financial and personnel management practices."

THE GEORGE WASHINGTON UNIVERSITY
WASHINGTON 6, D. C.

NAVY GRADUATE COMPTROLLERSHIP PROGRAM
206 GOVERNMENT HALL

~~22~~ 25 February 1960

Capt. John B. Williams, U.S.N.
U.S. Naval Forces, Japan
APO 925
San Francisco, California

Dear Sir,

When you were at George Washington University do you remember how much difficulty you had in selecting a title and making preparations to write your thesis for the Comptroller Course?

For my thesis this year, I am attempting to summarize all the theses that have been written by the students in the course. The summary will show the title, name of the author, scope of each thesis, the problem, conclusions and/or recommendations. It will be arranged by subject classes and will also include some general guide lines as to methods of conducting research and what is expected from the thesis for the course.

The purpose of the summary will be to point up those areas in which research has already been conducted; serve as a vehicle for further development of ideas in areas which have not been covered thus far; and to offer some assistance for future students who will be required to prepare a research paper. Next year the University intends to give three hours of credit for the writing of a thesis, and Dr. A. Rex Johnson feels that this summary will be of great value to each successive class.

Classes prior to ours have written over 180 research papers. To try to read and summarize all of these would be truly a Herculean task. I am therefore, turning to each of the graduates and asking that you lend a helping hand. Would you please summarize your own thesis and return it to me for inclusion in the book? I have enclosed a format which will standardize the summaries and give somewhat of a similar style to the presentation.

SUGGESTED FORMAT FOR SUMMARIZING THESIS

TITLE: Internal Auditing in the Navy.

AUTHOR: John Paul Jones, Commander U.S. Navy

DUTY STATIONS SINCE GRADUATING FROM COMPTROLLER COURSE:
(List current billet first)

1. Comptroller, Naval Station, Jarbo, N.Y.
2. Commanding Officer, USS Golly, DD 123
3. Navy Comptroller Course

SCHOOLS ATTENDED:

1. George Washington University, MBA, 1954
2. Tulane University, BS EE, 1943.

PROBLEM RAISED BY RESEARCH PAPER:

Does the Navy have an adequate system of internal audit?

SCOPE AND SUMMARY:

Covers the development of internal audit in the Navy. Types used. Organization of internal audit staffs. Internal audit reports. Planning and making the audit. Final reports.

Summary. (Here give a brief summary of your thesis.)

CONCLUSIONS AND/OR RECOMMENDATIONS:

The internal audit system used in the Navy is adequate and performed in a satisfactory manner at most levels.

Recommend that more attention be paid to internal audits conducted in the Scuttlebutt Bureau.

REMARKS:

Any remarks concerning this project, the course, or an evaluation of the training received in preparation for duties as a comptroller would be appreciated.

Since you are very familiar with your own thesis, it should take you only a few minutes to read it over and fit it into one, or at the most two pages, of the format. One evening should do the trick nicely, and then return it to me within ten days of the date of this letter. I'll accept it in any form, even in pencil, so don't bother about the mechanics. Please don't put it off...do it tonight.

Your cooperation in this project will be greatly appreciated by me and particularly by the successive classes at the Navy Comptroller Course of George Washington University.

Sincerely yours,

Craig E. Randall

Craig E. Randall
LCDR, USN

APPENDIX F

COPY OF LETTER USED TO GATHER INFORMATION

The letter on the following page was sent to all graduates of the Navy Graduate Comptrollership Program in February, 1960.

Of the 194 requests, approximately 65 useable replies were returned. This small number of replies is generally considered to be the result of the following:

1. The inquiry form required too much time for the graduates to complete.

2. It offered them little in return for their efforts.

3. Many graduates were on foreign duty or were at stations where their theses were not available.

4. No stamped, self-addressed envelope was included.

5. While Dr. Johnson did approve of the project, the letter did not actually state this fact.

6. The letter asked for a return of the information within 10 days of the date of the letter. It should have read within 10 days of receipt of the letter.

7. Roy O. Billett's Preparing Theses and other Typed Manuscripts, Littlefield, Adams & Co., Patterson, New Jersey, 1959, Appendix A, page 110, describes the entire operation for using the inquiry form. I didn't read this until after I had sent out the inquiry letter.

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INDEX

DANIELS, J.M., CDR, USN	1959	1303
DAVIS, J.A., CDR, USN	1955	1109
DERTIEN, D.A., CAPT, USN	1958	2402
DIETRICH, H.T., CAPT, USN	1952	0101
DOHERTY, R.E., LCDR, USN	1956	0615
DONNELLY, J.A., LCDR, USN	1956	2604
DRESBACH, E.C., Jr., MAJ, USMC	1959	3327
DRESCHER, H.W., CAPT, USMC	1959	0706
DRYER, O.W., LCDR, USN	1953	3331
DURANT, W.B.,Jr., CAPT, USN	1952	0602
DURYEA, R.J., CDR, USN	1956	1206
DWYER, C.R., CDR, USN	1956	3333
DYSON, J.C., CDR, USN	1955	0905
EAGLE, C.R., CAPT, USN	1956	1207
ELLIOTT, G.G., Jr., LCDR, USN	1959	3341
ETTINGER, R.D., CDR, USN	1955	0610
FITZ-PATRICK, J.P., CAPT, USN	1955	1707
FLATAU, H.C., CDR, USN	1952	0102
FOSTER, T.E., CDR, USN	1957	0208
FRASER, G.R., CDR, USN	1952	0604
FRYER, N.E., Jr., CAPT, USN	1955	1709
GAGNE, W.A., MAJ, USMC	1958	1209
GAMBACORTA, F.M., CDR, USN	1952	0201
GARDES, A.W., CDR, USN	1953	1101
GEHRI, D.L., LTCOL, USMC	1958	0705
GEIST, J.W., CAPT, USN	1952	1501
GOOLSBY, L.D., CAPT, USN	1957	2803
GORDANIER, J.W., CDR, USN	1952	0401
GOTCH, J.R., CDR, USN	1954	3303
GRAHAM, J.L., CDR, USN	1953	0204
GRAHAM, R.R., Jr., CDR, USN	1953	3332
GRANT, W.W., CAPT, USMC	1958	2607
GRAVES, E.D., LTCOL, USMC	1953	0702
GRAY, H.M., CDR, USN	1960	2403
GRIMM, E.E., CAPT, USN	1952	1503
GROULEFF, P., CAPT, USN	1953	3001
HAGEDORN, E.E., CAPT, USMC	1960	3104
HALL, G., LT, USCG	1960	1521
HALL, P., CDR, USN	1960	0209
HARDY, R.J., CAPT, USN	1957	1712
HAYES, V.R., CAPT, USN	1957	1901
HENCY, M.E., LCDR, USN	1959	2506
HODGE, E.F., LCDR, USN	1960	1609
HOFFMAN, G.T., CAPT, USN	1956	1605
HOLMES, D.T., CDR, USN	1959	1305
HOPSON, C.T., LCDR, USN	1958	3340
HUDSON, J.G., CDR, USN	1958	1210
HUGHES, J.N., CAPT, USN	1954	0205

HUMPHREY, H.M., MAJ, USMC	1956	1208
HUNT, B.H., LCDR, USN	1960	3203
HURLEY, R.E., CDR, USN	1958	1304
IRVIN, W.H., MAJ, USMC	1957	1119
JACKSON, O.G., MAJ, USMC	1957	0616
JOHNSON, J.R., LCDR, USN	1960	1306
JOHNSTON, H.W., CDR, USN	1958	1807
JONES, F.C., CAPT, USN	1956	3313
JONES, J.C., CDR, USN	1956	3308
JORDAN, J.L., CDR, USN	1953	2903
KEMP, J.C.,Jr., CDR, USN	1958	0801
KENNINGTON, C.R., CAPT, USMC	1960	3344
KINGMAN, E.R., CAPT, USN	1955	3309
KOSITCH, A., MAJ, USMC	1957	1515
KRAMER, E.S., LT, USN	1959	3202
KUHN, W.C., CDR, USN	1954	2502
LADLEY, H.L., CDR, USN	1953	2501
LAING, H.K., CAPT, USN	1957	0617
LANGER, C.R., CDR, USN	1958	3325
LAPERRIERE, R.A., MAJ, RCOC	1960	2305
LEIS, S.F., MAJ, USMC	1959	0803
LETTERMAN, L.L., CDR, USN	1954	0606,1704
LEWIS, W.H., CDR, USN	1957	3314
LINDER, A.S., LCDR, USN	1954	1507
LINDSEY, R.M., CDR, USN	1952	0203
LITTLE, R.B., CAPT, USN	1953	0605
McCLURE, H.B., CDR, USN	1960	0403
McDONALD, L.B., CDR, USN	1956	1301
McFARLAND, D.W., LTCOL, USMC	1960	3345
McGREGOR, R.R., RADM, USN(RET)	1952	2901
McKINNEY, H.E., CAPT, USMC	1960	3346
McMULLEN, F.D., LT, USN	1954	3305
McNEIL, W.J.,LTCDR, USN	1955	1204
MACEY, I.F., CDR, USN	1952	1801
MacLEAN, W.G.,LTCOL, USMC	1958	1516
MARKHAM, H.R., MAJ, RCOC	1959	1808
MARTIN, C.O., CDR, USN	1954	2601
MAYER, W.H., LT, USN	1960	1810
MEILANDT, R.L., CDR, USN	1955	1510
METZ, J.G., CAPT, USMC	1956	1711
MILLER, C.L., CAPT, USN	1952	1802
MILLER, J., LCDR, USN	1956	2703
MILLER, T.T., RADM, USN (RET)	1952	0303
MINWEGAN, A.P., CDR, USN	1957	0107
MORGAN, G.H., LCDR, USN	1957	3201

NAGLE, C.L., CDR, USN	1958	1518
NEIL, J.S., CDR, USN	1955	1111
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PAYNE, R.C., CDR, USN	1953	1102
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RAYMOND, C.A., Jr., CAPT, USN	1953	1103
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ROBISON, D.M., CDR, USN	1957	1404
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RUPFNER, P.M., MAJ, USMC	1956	3336
SAMUELS, B.L., LCDR, USN	1958	1714
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STEEVES, D., LCDR, USN	1959	0108

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STETSON, W.W., LCDR, USN	1954	0207
STEWART, C.E., LTCOL, USMC	1955	1512
STOCKERT, M.M., CDR, USN	1956	1115
SWEENEY, W.E., CAPT, USN	1956	1117
TALL, H.R., CDR, USN	1957	1001
THOMAS, R.E., CAPT, USMC	1957	3321
TIMM, F.C., LCDR, USN	1959	0804
TOWLE, B.L., CDR, USN	1959	3329
TRACY, G.C., LCDR, USN	1959	0309
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WHITE, H.C., CAPT, USN	1958	0907
WHITE, J.F., CDR, USN	1957	3322
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WILSON, H.R., LT, USN	1954	3306
WILSON, R.H., MAJ, USMC	1959	3006
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